The Solicitors' Journal

VOL. LXXVI — **Saturday, July 16, 1932** — No. 29

Current Topics.

The Profession's Contribution to Economy.

AT THE annual meeting of The Law Society held on the 8th July it was reported that representatives of the Society appointed by the Council had, at the invitation of the Lord Chancellor, held conference with his lordship for the purpose of considering what might be done towards lightening the cost of litigation by a reduction of the 33⅓ per cent. addition to their profit costs which solicitors have been entitled to charge since 1919, and that the Council of the Society had unanimously resolved to accept a suggestion made by the Lord Chancellor that the percentage should be reduced to 25 per cent. in the case of costs of litigation and to 20 per cent. in non-contentious work. The addition of 33⅓ per cent. was not merely a war-time provision to meet the extra expense which the circumstances of the time imposed on solicitors as well as on others, but was, in fact, a long overdue increase in the scale of charges some of which had been fixed so long ago as 1882. The overhead expenses of solicitors have been mounting higher and higher, and even before the war an upward revision of the scale was called for and could have been abundantly justified. Contrary to what may be the general opinion held or professed to be held by the uninformed layman, solicitors have never been an overpaid profession, and of late years their necessary expenditure in rent, salaries and office disbursements has been a constantly increasing burden. That the Council of The Law Society was right in adopting the suggestion of the Lord Chancellor we make no doubt, and the profession as a whole will endorse that decision. We can only hope that the public will recognise and appreciate the sacrifice which has been made as a contribution to the general movement towards economy. At the same time as the report appeared of the action of The Law Society, it was announced by the Lord Chancellor that the General Council of the Bar was prepared to agree to a modification of the two-thirds rule relating to junior counsels' brief fees, so that in cases where the leader's fee exceeds 150 guineas, the amount by which the junior's fee exceeds 100 guineas may be a matter of arrangement. Without entering into the merits or demerits of the two-thirds rule, this seems to be a considerable contribution to the cause of economy in the cost of litigation by the junior Bar. What the result of the new rule may be time alone can show, but it seems probable that a junior's fee will tend to be fixed at a maximum of 100 guineas, except in very exceptional cases, whilst the leader's fee will remain unaffected. Indeed, it may be that by reason of the reduction in the fee of the junior in many instances there will be a tendency for the fees demanded on the part of fashionable leading counsel to be correspondingly increased. We trust that may not be so, but there is at least a danger of it. We venture to hope, however, that those leading counsel who are fortunate enough to be able to command large fees will bear in mind that a sacrifice in the direction of reducing the cost of litigation has been made by those branches of the profession less able than themselves to bear it, namely, solicitors and the junior bar, and will instruct their clerks to fall into line. We wonder! To many a solicitor and utter barrister the new arrangements made on his behalf will prove to be a real sacrifice, but we think that the saving in the cost of litigation aimed at might, in part at any rate, have been effected in other directions. However, we live in an age of "gestures," and it is perhaps as well that the legal profession should not appear to be behind the times.

Some New Statutes.

AMONG THE abundance of Bills which received the Royal Assent before the adjournment were a number which contained far-reaching and important changes of the law. The Children and Young Persons Act, 1932, provides for the constitution of new juvenile courts, the notification, inspection and control of voluntary homes, and restrictions on the employment of children and young persons, particularly with regard to taking part in dangerous performances. It further provides (s. 19 (1)) that it shall be conclusively presumed that no child under the age of eight can be guilty of any offence, thus raising the common law presumption of incapacity of guilt by one year (1 Hale, 27, 28: 4 Bl. Com.). The Act also contains a noteworthy amendment of s. 103 of the Children Act, 1908, and provides that sentence of death shall not be pronounced or recorded against any young person under the age of eighteen. The Town and Country Planning Act, which contains much highly controversial matter, has also at length passed into law. Local authorities are now empowered to prepare planning schemes for any land. Provision is made to enable local authorities to recover 75 per cent. of "betterment" from property which has increased in value if claims are made within twelve months from the completion of the work, and fresh claims may be made in certain cases within fourteen years of the original claim (s. 21). The Act has been termed confiscatory by its opponents owing to the power to exclude compensation in certain cases, but few will quarrel with the power given to local authorities to give short notice to owners of unsightly advertisements or hoardings within areas affected to remove their advertisements. Another important measure which has passed into law is the Rights of Way Act, 1932, which provides that public use of a way for twenty years shall give rise to a presumption that it has been dedicated as a highway unless there is sufficient evidence that there was

no intention during that period to dedicate such a way or unless there was not at any time during the period any person in possession capable of dedicating the way. It also provides that forty years user by the public of a way shall be conclusive to the effect that it has been dedicated as a highway, unless there is sufficient evidence that there was no intention so to dedicate it. Among many other changes in the law to which limits of space prevent us from referring in detail at present are the Patents and Designs Act, 1932, the Carriage by Air Act, 1932, and the Bills of Exchange (1882) Amendment Act, 1932. Last, but not least, should be mentioned the Solicitors' Act, 1932, consolidating the statutes affecting the profession. Altogether a noteworthy session.

Theatre Clubs and Entertainments Duty.

CLUBS, THE object of which is to provide stage plays for the entertainment and instruction of their members, recently suffered a serious blow as a result of the decision of Mr. Justice FINLAY in *Attorney-General* v. *Arts Theatre of London, Ltd.* (*The Times*, 18th June). The short effect of the decision is that, where members of such clubs pay in their annual subscriptions for the rights which they exercise by purchasing tickets for the plays produced by the clubs, part of those subscriptions are legally chargeable with entertainments duty. The duty is leviable under s. 1 (1) of the Finance (New Duties) Act, 1916, under which payments for admission to any entertainment are subject to a tax. "Entertainment" is defined by s. 1 (6) as including "any exhibition, performance, amusement, game or sport to which persons are admitted for payment." In the case under consideration the club provided social amenities as well as stage plays. Full members, who paid subscriptions ranging from £1 1s. to £5 5s. a year, were entitled to the use of all the amenities of the club. Associate members, whose subscriptions were 5s., 10s., or 12s. 6d., were only entitled to the use of certain specified rooms in the club. None but members, associate members and their guests were permitted under the club rules to enter the theatre, and only members and associate members were permitted to purchase tickets. His lordship decided that payment of the subscription was partly for the right to attend the entertainments provided by the club, and accordingly gave judgment for the Crown with costs. The cases decided under the Act show that the question whether any particular payment is made for admission to an entertainment within the Act is one of fact. In *Attorney-General* v. *Swan* [1922] 1 K.B. 682 (66 SOL. J. 317), a portion of the subscription to the Essex Cricket Club was found as a fact to be dutiable, and the same decision was reached with regard to a portion of the subscription to the Hurlingham Club in *Attorney-General* v. *Valentia* (69 SOL. J. 140). In *Cordiner* v. *Stockham* [1920] 1 K.B. 113, the EARL OF READING, C.J., said that the statute was capable of a very wide interpretation, and in *Gibson* v. *Reach* [1924] 1 K.B. 294 (68 SOL. J. 210) it was held that payment for the use of a room with a window which looked out on to a street where certain processions were held was partly payment for an entertainment within the Act. Indeed, in view of the cases, it seems surprising that the question of theatre club subscriptions has never before arisen.

Damage to Property by Motor Cars.

THE BILL introduced into the House of Lords by Lord DANESFORT to enable persons injured in a motor accident to recover compensation on the principle of *Rylands* v. *Fletcher* has been followed by another Bill, introduced by Lord BUCKMASTER, to amend the Road Traffic Act, 1930, by increasing the penalties for negligent driving, causing death or bodily injury, and this would appear to be more likely to pass into law. Practically all road accidents, except perhaps those caused by unavoidable skidding, are due to some degree of negligence, either in the driver or the person injured, or both together, and Lord DANESFORT's Bill excludes liability for accidents due to contributory negligence. But the need for some amendment in the law to reduce the dangers of the road reminds one that there are resources in the common law, not yet drawn upon, which might be made available. Under the ancient law of "deodand" any chattel which was instrumental in causing death to any person was, upon the finding of the coroner's jury, forfeited to the Crown. This, however, was abolished in 1846 by the statute 9 & 10 Vict., c. 62, as being unreasonable and inconvenient, and no one proposes to revive it. But many motor accidents result in damage not only to persons and other motor cars but to property such as houses, walls and fences, and in such cases the owner, pending investigation into questions of ownership and insurance, can distrain the offending car *damage feasant*. Such distress at common law is not limited to animals, as is shown by the decision in *Ambergate &c. Railway Co.* v. *Midland Railway* (1853), 2 E. & B. 793, noted in "Pollock on Torts," at p. 407. In that case a locomotive belonging to the plaintiff company was distrained by the defendants *damage feasant*; it had not strayed on to the Midland Railway, nor had it done any physical damage, but it had been put on the line from the plaintiff's railway without a statutory certificate that it was fit to run. It was contended that there was a statutory remedy for the trespass under the Railways Clauses Consolidation Act, 1845, but Lord CAMPBELL, C.J., held that that did not take away the common law right. There was a cumulative right, namely, to remove and recover a forfeiture. The Road Traffic Act, 1930, is not concerned with damage caused by trespass to land. A motor car so driven as to smash a shop window is a trespasser *ab initio* within the *Six Carpenter's Case*, 8 Co. Rep. 146a, and can be detained and impounded until the damage is paid for, but the exercise of the right of distress suspends the right of action for the time being.

A "Measure" to be Amended.

IT IS not surprising that at length a definite move should be made to effect an amendment or repeal of the unfortunate Benefices (Ecclesiastical Duties) Measure, 1926, which has been the subject of so much criticism mainly by reason of the fact that under its provisions unusual opportunities have been provided for the discussion in public of village scandal and other matters detrimental to the interests of the Church. The House of Clergy have passed the following resolution:—

That whereas—

(1) Important amendments of the Benefices (Ecclesiastical Duties) Measure, 1926, have been suggested by a Judge of His Majesty's High Court of Justice; and

(2) Many defects have been pointed out by solicitors whose business it has been to conduct cases under that Measure;

(3) The Committee of this House appointed to consider the working of the Measure was ordered last February by the House to continue its work with a view to the revision of the Measure.

This House instructs the Committee to prepare a report with, if possible, the outlines of an amending Measure, and to present it as soon as possible.

The Measure, which was intended to supersede the older "discipline" rule procedure (an illustration of which has been afforded by the prolonged Stiffkey inquiry recently going on at the Church House, Westminster), was severely criticised at the time of its passing in 1926, but its advocates gave so many assurances of the benefits it would confer both upon litigants and upon the Church that it was ultimately passed. Experience, however, at the first inquiry which took place at Gloucester were not fulfilled. Subsequent inquiries have confirmed that view. The House of Clergy reference to "a Judge of the High Court" has a significance of its own.

Tied Houses and Income Tax Assessments.

THE principles determining the amount payable by a brewery company by way of income tax in respect of its tied houses have been the subject-matter of three comparatively recent decisions of the House of Lords, the effect of which it is proposed shortly to review. Where a brewery company lets a house to a tenant who is compelled to purchase all beers, wines and spirits from the company, the rent paid will often be less in amount than the Schedule A income tax valuation of the property. On the other hand, the rent may exceed the valuation. The application of income tax law to these different conditions produces results which are, at first sight, curious; for while the company benefits by being authorised to deduct, in arriving at the sum upon which its profits are computed, the difference between valuation and the rents received, it is not charged with the excess in the converse case.

Usher's Wiltshire Brewery, Ltd. v. *Bruce* [1915] A.C. 433 established the first of these propositions. In this case the tenants paid rents less than the full annual value of the properties. Moreover, in order to avoid loss of tenants, the company did repairs to and paid rates and taxes in respect of the properties—burdens which fell upon the tenants under agreement—and also incurred expenses in connexion with insurance premiums and the renewal of licences, etc. It was held that all these sums, which were solely and exclusively expended or allowed by the company for the purposes of its business, formed proper items of deduction in estimating the balance of the profits for income tax purposes. On the matter under investigation Lord LOREBURN said: "In consideration of this 'tie' the tenants occupy at rents less than the annual value and less than the rents which the brewery company itself has to pay for the houses, and the sum claimed to be deducted must be taken to represent in each case the difference between the rents actually received from the tied tenants and the proper annual value. For no argument was offered to show that the rent paid by the brewery company is other than the proper annual value. And it is agreed that this letting at reduced rents is made solely to get the trade which the using of the tied houses affords, and so to swell the profits of the brewery business. On the ordinary principles of commercial trading such loss arising from letting tied houses at reduced rents is obviously a sound commercial outlay. Therefore this item must be deducted." The same principle is, of course, applicable when the company owns the house and its annual value is determined in the prescribed statutory manner under Schedule A. Indeed, the item in the case just considered, in respect of which deduction was allowed, was set out in these terms: "Difference between rents of leasehold houses or Schedule A assessment of freehold houses on the one hand, and rents received from tied tenants on the other hand."

Our second proposition is a direct application of the principle established in *Fry* v. *Salisbury House Estate Ltd.* [1930] A.C. 432, which was not a brewery case. The company whose assessments were in question let out as unfurnished offices rooms in a block of buildings which it had been formed to acquire, manage and deal with. For income tax purposes the company had been assessed under Schedule A on the gross value of the building as appearing in the valuation list under the Valuation (Metropolis) Act, 1869, and admitted a liability under Schedule D in respect of profits from services—such as cleaning and heating—rendered to the tenants for an additional charge, if desired. Objection was, however, taken to an assessment under the same schedule which had been arrived at by calculating the amount of profit as brought out in the profit and loss account of the company after deducting expenses of management and upkeep and deducting also the amount of assessment already paid under Schedule A. It was contended that the proceeds of the property had already been taxed under Schedule A and could not again be brought *in computo* under Schedule D. The underlying considerations which led the House of Lords to reject the argument advanced by the Crown were: first, income tax is one tax and the five schedules are merely modes in which the statute directed the tax to be levied; and, secondly, where the income of the assessee consists in part of real property, the statute imperatively prescribed the application of Schedule A. Lord DUNEDIN treated the matter in the following terms: "The income of the respondents, as represented by rents, is admittedly assessed and properly assessed under Schedule A. 'But then,' says the appellant, 'you are carrying on a business and a business falls to be assessed under Schedule D.' To which the respondent replies, 'Quite so; and I am willing to pay on the profits which I make on the cleaning and other services.' To this the appellant replies: 'No; that is not enough. Your business is one business, not a congeries of businesses, and if I estimate your profits from your own profit and loss account, I will get the higher figure which I ask.' The answer to this is: 'You cannot bring out that balance of profit without taking the rents I receive *in computo*. Now these rents are also part of my income or property, and the statute says that any income which represents the value of real property is to be assessed in the manner directed under Schedule A.' My lords, I think the final answer is good. The rents, having been assessed under Schedule A, are, so to speak, exhausted as a source of income, and the so-called concession made by the appellant that there should not be double taxation, and that therefore he would be willing to allow deduction of the sum paid under Schedule A, is a concession which is beside the mark. It is a concession to avoid double taxation, but the concession cannot come into being where double taxation does not exist, and here it does not exist, because it being imperative to deal with the rents under Schedule A, there is no possibility of subsequently dealing with them under Schedule D."

A third question, arising out of the foregoing, was considered in *Hoare & Co.* v. *Collyer* [1932] A.C. 407 (76 SOL. J. 165). The company owned a number of houses, some of which rendered the first and some the second the appropriate principle to be applied for tax purposes. In these circumstances the Crown, while admitting that no claim arose in respect of individual houses where the rent received exceeded the valuation, nevertheless claimed that such excess should be set against the relief obtainable under our first proposition, and that the latter should be reduced—if the facts warranted—to vanishing point. In other words, the whole of the properties should be aggregated and the deduction under Schedule D should be made only in respect of the balance, if any. The claim was rejected as inconsistent with the principle established in *Fry* v. *Salisbury House Estate Ltd.*, *supra*. "The present contention of the respondent," said Lord MACMILLAN, in the course of his judgment, "is in my opinion clearly untenable in view of that decision, for his contention is that a part at least of the rents received shall be reckoned in the computation of the profits of the appellants' business—namely, that part of the rents which is in excess of the assessed annual value. No doubt he does not put it that way, but that is, in effect, what he asks, for to use part of the rents in diminution of a deduction from the profits is just to that extent to add the rents to the profits." In deciding that the tax payable in respect of houses where the rent received exceeded the valuation was to be determined exclusively with reference to Schedule A, the House of Lords reversed a decision of the Court of Appeal ([1931] 1 K.B. 123) and upheld the opinion of Commissioners for Special Purposes, which was confirmed by ROWLATT, J.

THE BRITISH LAW INSURANCE CO. LIMITED.

Mr. ROBERT C. NESBITT, late of Messrs. Markby, Stewart and Wadesons, has been elected Deputy-Chairman and Mr. A. NORTH HICKLEY, of Messrs. Clowes, Hickley & Heaver, has been elected a Director of The British Law Insurance Co. Ltd.

Injury by Accident.

An accident insurance case of exceptional interest and based on somewhat unusual facts was heard by Mr. Justice Roche recently: *Weyerhaeuser and Others* v. *Evans* (76 Sol. J. 307). The assured was covered by an accident policy, which provided that his legal representatives should receive payment under it if, in the year from the 15th January, 1930, to the 15th January 1931, the assured should sustain bodily injury by accident which, within three calendar months from the date of the accident causing the injury, directly caused his death. The essence of the matter was, of course, that death should have resulted from injury following an *accident*, and by the terms of the policy itself it was expressly provided that it did not cover death directly or indirectly caused or contributed to by "disease or natural causes," and further, that it did not cover death directly or indirectly resulting from medical or surgical treatment. In February of 1930 a pimple or furuncle developed in the assured's left nostril. It was treated in the ordinary way by a friend, who was not qualified in medicine or surgery, but a few days later the assured died from blood poisoning, a staphylococcal infection having apparently entered the blood stream. The allegation of the plaintiffs in the case, the widow and the administrators of the deceased assured, was that when the friend tried to force out the pus from the pimple she accidentally broke down the walls of the pimple and so enabled the virulent bacteria to get into the blood stream. The breaking of the walls, the plaintiffs contended, was an accident which caused an injury from which death resulted, the assured having hitherto been in perfectly good health. The defendant, an underwriter, submitted that the death resulted from natural causes within the exceptions to the policy. In the result, his lordship held that the plaintiffs' case failed because there was no evidence entitling him (his lordship) to come to the conclusion that there was an accident or accidental injury giving rise to the pimple, and he was also satisfied that the amateur treatment by the friend had nothing to do with the matter.

Although a case of this description must depend entirely upon the particular facts, considerable difficulty may well be experienced in endeavouring to draw the true line limiting the sphere of "accident" and clearly and distinctly differentiating it from that of natural cause or disease. In Welford's Accident Insurance it is said that "the word 'accident' involves the idea of something fortuitous, as opposed to something proceeding from natural causes; and injury caused by accident is to be regarded as the antithesis of bodily infirmity caused by disease in the ordinary course of events." A contention of the plaintiffs in the present case was that if you got an injury, such as a pimple, from which disease resulted, the disease being part of the chain of causation of death, that was death by the injury and not death by disease. It may well be, however, that the pimple came as a direct consequence of a condition of disease already latent in the individual. Such circumstances as these may bristle with difficulties which are not always clarified by the authorities. Two early cases in this connexion are of interest. In *Martin* v. *The Travellers' Insurance Company* (1859), 1 Foster & Fin. 505, the action arose in respect of a policy of insurance against bodily injury from any accident or violence, provided that the injury should be occasioned by any external or material cause operating on the person of the injured. The assured, while lifting a heavy burden in the course of his business, injured his spine. Although he had in fact suffered from previous disease, the jury found that the injury arose from accident, and returned a verdict for the plaintiff. A case more similar to the recent case, before Mr. Justice Roche, was *Sinclair* v. *Maritime Passengers' Insurance Company*, 3 Ellis & Ellis 478. There the insurance company granted a policy to the master of a ship by which it was agreed that in case the master "should sustain any personal injury from, or by reason or in consequence of, any accident which should happen to him upon any ocean, sea, river or lake," during the continuance of the policy, the company should pay a reasonable compensation for such injury, and, in case of his death, from the effects of the injury, within three calendar months from the occurrence of the accident, should pay the sum insured to his executors or administrators. During the course of the voyage, and while the vessel of which the assured was master was in the Cochin River, on the south-west coast of India, he was struck down by a sunstroke, from the effects of which he died on the same day. It was held that the insurance company were not liable under the policy, as the master's death could not be said to have arisen from accident within the meaning of the policy. Cockburn, C.J., pointed out that it was difficult to define the term "accident" as used in a policy of that nature, so as to draw with perfect accuracy a boundary line between injury or death from accident, and injury or death from natural causes, such as would be of universal application. "At the same time," added his lordship, "we think we may safely assume that, in the term 'accident' as so used, some violence, casual or *vis major*, is necessarily involved. We cannot think disease produced by the action of a known cause can be considered as accident." It was true that, in one sense, disease or death through the direct effect of a known natural cause might be accidental, inasmuch as it was uncertain beforehand whether the effect would ensue in any particular case. In the present case (*Sinclair's case*) evidence was given that sunstroke was an inflammatory disease of the brain brought on by exposure to the too intense heat of the sun's rays, and it was held that it must be considered as having arisen from "natural causes" and not from "accident" within the meaning of the policy.

An Agricultural Landlord's Liability to his Tenant for Damage by Game.

Some interesting legal points are likely to arise sooner or later for decision under the provisions of s. 11 of the Agricultural Holdings Act, 1923, which gives to a farming-tenant the right to claim compensation for damage done to his crops by game. The section provides (sub-s. (1)) that "Where a tenant of a holding has sustained damage to his crops from game the right to kill and take which is vested neither in him nor in anyone claiming under him other than the landlord, and which the tenant has not permission in writing to kill, he shall, subject as hereinafter mentioned, be entitled to compensation from his landlord for such damage if it exceeds in amount the sum of one shilling per acre of the area over which the damage extends." The compensation is to be settled in case of dispute by arbitration, and there are certain essential provisions made for giving notice and opportunity to inspect; the landlord is also to be entitled to credit for any provision in the tenancy contract to the effect that in fixing the rent to be paid under such contract allowance in respect of such damage to an agreed amount was expressly made. Then sub-s. (4) says that "Where the right to kill and take the game is vested in some person other than the landlord, the landlord shall be entitled to be indemnified by such other person against all claims for compensation under this section." By "game" is meant deer, pheasants, partridges, grouse, and black game; there is, of course, no right to compensation for damage done by hares and rabbits because the tenant has, under the Ground Game Act, 1880, a concurrent right with the landlord and the shooting-tenant (if there be one) to kill and take the hares and rabbits.

Prior to 1908, when this right to claim compensation for damage to crops by game was first introduced in the Agricultural Holdings Act of that year, the farming tenant had no redress for damage caused to his crops by winged game, unless he had made an agreement with the landlord on the subject.

That was frequently done. As far back as 1835 in *Barrow* v. *Lord Ashburnham*, a landlord's steward was discussing the letting of a farm with a prospective tenant who said that he would only take the farm if the game was destroyed—rabbits and hares in particular. To this the steward replied that the keepers should kill them. Thereupon the farm was taken. Subsequently the tenant brought an action for breach of agreement, and the court held that he was entitled to succeed, even though the agreement was verbal.

Quite recently a case came under the notice of the present writer, in which a landowner who reserved the sporting rights for himself made a similar agreement with his farming-tenant (including a promise to keep down ground game), and subsequently let the sporting rights to a third party, who agreed to indemnify the lessor against all claims made by the farming-tenant in respect of damage by game. Later on the tenant made a claim, and the question arose as to how the claim should be adjudicated upon. Clearly there was a claim in respect of damage by winged game under s. 11 of the Act of 1923. There was also a right of action by the tenant against the landlord for breach of agreement in respect of the ground game. Further complication arose by reason of the sporting tenant declaring that he should contest any excessive claim made against himself under his indemnity. In the end an arbitration was held under the Act at which the sporting tenant gave evidence on behalf of the landlord; and an award having been made as to winged game a compromise was effected between the parties in regard to the ground game. The case therefore did not come into court; but it serves to show how difficulties may arise out of this particular form of claim.

It will be observed that the Statute of 1923 makes no provision by which the landlord can enforce the indemnity given him under sub-s. (4) by joining the sporting tenant as co-defendant in proceedings by the farming tenant. A separate action is the only course therefore left open to him unless in the agreement made with the sporting tenant the latter has consented to accept the decision of the arbitrator under the Act. In that case the agreement should also provide that the sporting tenant is to be held responsible for damage done by ground game. This would avoid any further complication upon that score. Such an agreement should therefore be carefully drawn. Farm tenancy agreements should also be advisedly drawn. Many contain the proviso mentioned above to the effect that the holding is let at a reduced rental by a certain sum which is to be regarded as liquidated compensation for damage done by game. The disadvantage of that lies in the fact that it does not necessarily avoid the trouble and expense of an arbitration. The farming tenant may claim that the damage done exceeds the amount provided for in the agreement. In that case by sub-s. (3) "the arbitrator shall make such deduction from the compensation as may be just." But this cannot be done in modern agreements. It only applied to agreements made before 1st January, 1909.

The conclusion of the matter therefore is that from the point of view of all parties it is best in the long run to accept the statutory position. All complications will then be avoided. The tenant has full control over depredations by ground game. The remedy is in his own hands. Landlord and sporting tenant should both keep clear of that. Then if the tenant claims under the Act in respect of winged game, the arbitrator will be left to decide as best he can what is the actual damage done by winged game—after taking into account depredations by wild birds other than game, failure of crops by bad seeding, and all other causes that may have contributed to the tenant's misfortune.

Mr. Edward Milligen Beloe, F.S.A., solicitor, of North Wootton, Norfolk, Coroner for King's Lynn, left £5,876, with net personalty £1,729.

Company Law and Practice.

CXXXVIII.

PENSIONS AND GRATUITIES.

SECURITY is an end towards which most of us struggle to the best of our various abilities; the standard of security varies with the individual, as also does the success with which the end is pursued, but, apart from those perhaps fortunate few who have the courage, or whatever else you choose to call it, to live dangerously, the average individual, once he has been thrown upon the world to make his own living, is perpetually considering how best he can provide for his dependents, and for his own old age. Some play for safety from the beginning, and are able to secure a berth to which a pension is automatically attached, but the vast majority of those who work for their living are not so placed. No doubt these opening words will find a ready approval from my readers, and I only set them down so as to emphasise the importance which attaches to questions of pensions and gratuities.

It is usual to insert in the memorandum of association of a company very wide powers of granting pensions and making gratuities to employees and ex-employees, and their wives and dependents, though whether these powers add anything to the powers already inherent in a trading company is open to question. They do show the absurdity of the modern memorandum in including matters which are quite clearly powers of the Company, and not objects, which are what the memorandum is intended to contain. A company may be formed having as its object any form of commercial enterprise, but how can it possibly be said that any company can have as its object, or one of them, the granting of pensions to employees or ex-employees? But whatever the memorandum says, certain transactions will be *ultra vires* the company and void, as being outside the scope of the company's business. Now one of the first aims of every company must be to have in its employ persons of a satisfactory character, who are contented and have a feeling of security—a feeling which can be encouraged by the grant of pensions and allowances to dependents.

In order, therefore, to get employees who may be so classed, a company is justified in going to considerable lengths in its treatment of employees. Thus Lord BOWEN, in a case to which I will refer at a later stage, puts, in his usual forceful way, the case of the directors of a railway company who decide to take the porters from one of their stations down to tea in the country at the expense of the company; this, he says, could properly be done, and the moneys of the company expended in doing it, if the directors, in their discretion, decided that it was for the good of the company to do it. "The law does not say," he says, "that there are to be no cakes and ale, but there are to be no cakes and ale except such as are required for the benefit of the company." So, it is clear that a pension may be granted to the widow of an employee: *Henderson* v. *Bank of Australasia*, 40 Ch. D. 170. But the line must be drawn somewhere, as the recent case of *Re Lee, Behrens & Co. Ltd.* [1932] 2 Ch. 46 shows.

The facts there were that a private company had for some years enjoyed the services of one S as managing director; he died in the year 1923, and from that time the company made payments to his widow of considerable amounts. No question arose in the case as reported as to those particular amounts, but, in the year 1928, nearly five years after the death of S, the company (together with another company, which it hardly seems necessary here to refer to) covenanted with S's widow, in consideration of the services rendered by him during his life, to pay her during her life by quarterly payments an annuity of £500, calculated from the 11th November, 1927. A resolution for voluntary liquidation was passed on the 10th March, 1931, and the widow put in a proof for the capitalised value of the annuity, which proof the liquidator rejected on the grounds that it was *ultra vires*

the company and void, and that alternatively it could only be authorised by the company in general meeting, but had not been so authorised. A further ground of rejection need not concern us here.

The widow applied to have the decision of the liquidator reviewed, but EVE, J., upheld his decision. A reference will be made later to the history of the subject, but his lordship's judgment, at p. 51, contains a perfect summary of the principles applicable, and, I may, perhaps, be pardoned for referring to it first of all. The validity of grants of this nature, he says, is to be tested by the answers to three questions: "(i) Is the transaction reasonably incidental to the carrying on of the company's business? (ii) Is it a *bonâ fide* transaction; and (iii) Is it done for the benefit and to promote the prosperity of the company?" On the evidence, or rather lack of it, in that case, it was decided that the transaction was invalid: I do not wish to trouble my readers by dealing with the evidence in any detail, but it is sufficient to say that there was no evidence at all to suggest that either (i) or (iii) could be answered in the affirmative. The importance of the decision seems to the writer to lie in this, that it shows that the court will not assume that questions (i) and (iii) ought to be answered in the affirmative.

It might very well be said that generous treatment of the widow of a managing director must be incidental to the carrying on of the company's business, and must promote the prosperity of the company by attracting to its service a satisfactory type of person; but this case shows that the court will not make such assumptions. So far at any rate as (iii) is concerned, it should be noted that the grant must be made for the benefit of the company—a different thing from saying that the grant must be for the benefit of the company, a distinction which receives some emphasis from EVE, J.'s, conclusion in that case, that the predominant consideration operating in the minds of the directors was a desire to provide for the widow, and that the question what, if any, benefit would accrue to the company never presented itself to their minds: whether, in fact, it was for the benefit of the company is not a consideration of any moment. What has to be determined is whether the directors, in the exercise of their discretion, considered that it was for the benefit of the company—always assuming, of course, that there was material on which it was possible for the directors to come to such a conclusion.

But the decision in *Re Lee, Behrens & Co. Ltd.* does not rest alone on the ground which I have indicated above, for the principle of the well-known case of *Re George Newman & Co.* [1895] 1 Ch. 674, is also applicable, and on that ground also EVE, J., affirmed the rejection of the proof by the liquidator. I may remind my readers very shortly of the decision in that case, which amounts to this, that the directors of a company cannot make payments out of the company's assets to one of their number unless expressly authorised so to do by the articles, or by the company at a general meeting, due notice of which has been given. The authorisation of any such payment would be special business, and disclosure would have to be made of the intention to deal with the question in the notice convening the meeting. I do not wish, however, to-day to deal any further with *Re George Newman & Co.*—there are two cases which form the basis of EVE, J.'s, judgment in *Re Lee, Behrens & Co. Ltd.*, to which I would like shortly to refer.

The first is *Hutton* v. *West Cork Railway Co.*, 23 Ch. D. 654, famous for a judgment of Lord BOWEN'S, a passage from which has been quoted above. It is in a way rather strange that this case should be of such value in connexion with pensions generally, for it is a decision on a somewhat special point, but the judgments of COTTON and BOWEN, L.JJ., are peculiarly instructive. A company which had sold its undertaking went into liquidation, and then voted a sum of money to its directors in remuneration for their past services; this was held to be bad as the company existed only for the purpose of winding up. This turns merely on the construction of the Act authorising the transfer of the undertaking and providing for the winding up of the company—but anyone who has to consider this subject must read the judgments in the Court of Appeal in that case. In *Henderson* v. *Bank of Australasia*, *supra*, the company in general meeting voted a pension of £1,500 a year for five years to the dependents of a deceased chief officer of the bank—this was challenged as *ultra vires*, and a motion launched to prevent the company from applying its funds in making such payments. There was, however, a considerable volume of evidence showing that it was in the interest of the bank to make such payments, and showing that it was not unusual for banks to make such grants; indeed, particular instances of grants made by other banks were proved. One of the directors of the defendant bank made an affidavit in which he stated that, if the Bank of Australasia were behind in the matter, it would tend to weaken the efficiency of the staff, and thereby be injurious to the shareholders' interests. This evidence is what forms the difference between this case and *Re Lee, Behrens & Co. Ltd.*, *supra*, and it shows clearly the considerations which apply to cases of this kind.

(*To be continued.*)

A Conveyancer's Diary.

Appointments under Powers.

I have had a point put to me with reference to powers of appointment involving a question to which I have not yet found an answer which seems to be satisfactory.

A donee of a special power of appointment exercisable by deed duly appoints to A (an object of the power) who agrees with the donee to hold the appointed property in trust for B, who is also an object of the power. Is the appointment valid?

The appointment to A is, on the face of it, good, but being admittedly a trustee he cannot take beneficially. There is no appointment by deed to B. Can the latter claim under the trust in his favour created when the appointment was made?

I can find no authority on the point except a dictum by Lord Romilly in *Preston* v. *Preston* (1869), 21 L.T. 346.

That was a case where it was alleged that certain appointments were void as being a fraud on the power.

The facts shortly were that a husband and wife who had under their marriage settlement a power of appointment over a certain fund in favour of such one or more exclusively of the others or other of the children of the marriage as they should jointly by deed or as the survivor should by deed or will appoint, made certain appointments nominally in favour of objects of the power, but in reality for their own benefit. By a deed to which all the children of the marriage were parties, and which they all executed, those appointments were subsequently ratified and confirmed. One of the children was an infant at the date of the deed of confirmation but executed it some months after coming of age, and about seven years afterwards brought the action to have the appointments set aside. The court found that the execution of the deed of confirmation by the plaintiff had not been obtained by fraud or undue influence, and that after the lapse of so long a time he was not entitled to have the appointments declared to be void.

It appeared that a part of the funds appointed to one of the sons was sold and a portion of the proceeds applied for the benefit of another son, the remainder being paid to the father, and it was contended that to the extent to which the latter son benefited the appointment should be held good as an appointment to him. In dealing with that part of the case Lord Romilly said: "It would, I think, be contrary both to principle and authority if an appointment to one object of the power could be supported by the application of money

raised by the appointee on the share so appointed for the benefit of another object of the power nowhere mentioned in any of the deeds of appointment. It is, I think, unquestionable that to render this valid as an appointment it must be put in writing according to the express words of the power; this is, I think, distinctly established by the case of *Topham* v. *Duke of Portland*, 21 Beav. 525."

That seems to show that such an appointment as that which I have mentioned would not be valid. But it is only a dictum not being necessary for the decision of the case and, further, rests upon the authority of a case which, so far as I can see, did not decide any such point.

Topham v. *Duke of Portland* was also a case of an alleged fraud upon a power.

In that case the Duke of Portland, the donee of a power of appointment amongst his younger children, appointed a double share to a younger child without previous communication to him. But it appeared from the instructions for the appointment that the purpose as to a half of the double share was that it should be held in trust and the income accumulated during the life of the appointee and twenty-one years afterwards, or until the successor to the title of the appointor should direct that the half of the double share and accumulations should be paid to another child who had been excluded by reason of an intended marriage disliked by the appointor. In the absence of such direction the half of the double share and accumulations were intended to be paid to the appointee. The appointee soon after the appointment executed a deed settling the moiety accordingly.

It was held that the appointment was invalid because "the donee of a power cannot execute it for an object foreign to the purpose for which it was intended, and therefore an ordinary power in a marriage settlement of appointment amongst the children cannot be made subservient to the accomplishment of any particular fancies or inclinations which the donee of the power may have as to the profession in life which a child may choose to adopt, nor can it be exercised in such a mode as to prevent a child marrying a particular person."

It was also held, however, that an appointment made to A (an object of the power) with trusts in favour of B (another object), but intended to accomplish a purpose not warranted by the power, could not be treated as an absolute appointment to B discharged of the void purpose.

I do not think that this case is an authority for the dictum of Lord Romilly which I have cited.

In the case which I put at the commencement of this article there is no question of any unauthorised purpose. I am assuming that there was no such purpose.

Can the appointment be upheld?

I do not think that it can, because there was no appointment by deed to B, the person whom it was intended to benefit. It seems to me that if B is to be the object benefited, he must be mentioned in a deed appointing to him directly or to a trustee for him. But, as I have said, I know of no authority for that beyond the dictum of Lord Romilly, which appears to lose some of its value by reason of being founded upon a case which really did not decide that point.

In connexion with this question of an appointment made for a purpose which is unauthorised or foreign to the purposes for which it was intended, it is interesting to note the distinction drawn in the cases between a "purpose" and a "motive."

In *Topham* v. *Duke of Portland*, Turner, L.J., said (1 De G. J. and S.) at p. 570: "We were much pressed in the arguments before us with the danger and inconvenience which may be attendant upon examining into motives by which the donees of powers may have been influenced in the exercise of them, and I agree that there would be both danger and inconvenience in such an examination; but it is one thing to examine into the purpose with which an act is done and another thing to examine into the motives which led to that purpose; and what we have to do in this case is to look to the purpose of the act which was done and not to the motive which led to it." And he goes on to say that whether the Duke (the appointor) was right or wrong in the objection which he had to the proposed marriage of his daughter and which led to the appointment under consideration was a question which it was not competent to the court to entertain, but that whether the motive was right or wrong, the course adopted for giving effect to it was not warranted by the power.

Of course in that case there was nothing to prevent an appointment being made to one of the children to the exclusion of the others, and the Duke might have excluded the daughter, to whose proposed marriage he objected, altogether. But it being established that the purpose was to deter that daughter from entering into the marriage, the appointment was vitiated.

An earlier case which exemplifies the doctrine is *Re Marsden's Trust* (1859), 4 Drew, 594.

In that case a married woman having a power to appoint a fund of which she received the income for her life, appointed the whole fund at her death to her eldest daughter, in order that thereout the daughter should benefit her father. It was held that the appointment was void, although the daughter was not informed of the mother's intention until after the mother's death, and there was therefore no arrangement between the mother and daughter as to any benefit being given out of the funds to the father.

It may be, of course, that the power itself is in such terms as to permit the appointor to make such conditions and limitations as he pleases. Whether any condition imposed is within the power is a question of construction of the instrument creating it.

Thus in *Wainwright* v. *Miller* [1897] 2 Ch. 255, by a settlement made on the marriage of W, property was settled upon trust to pay the income to her for life, and after her death for such one or more of the children of the marriage in such shares and subject to such conditions and limitations and in such manner as W should appoint by deed. W appointed a share in the funds to trustees upon trust to pay the income to a daughter if not then a member of the Roman Catholic Church, or of any sisterhood, or until she should become a member of either, with a gift over to other objects upon the happening of any such event.

It was held that the appointment was not a fraud on the power.

In *Hogdson* v. *Halford* (1879), 11 Ch. D. 959, there there was a similar provision for forfeiture on the appointee marrying anyone who was not a Jew or upon adopting the Christian religion, and the appointment was upheld.

Landlord and Tenant Notebook.

Grants Sanctioned under the Lunacy Acts.

The powers of the court under the Lunacy Act, 1890, s. 120, and the Lunacy Act, 1908, s. 1, to authorise committees and quasi-committees of persons of unsound mind to grant leases are well defined; the draftsmanship is admirable, and very few explanatory decisions have been recorded. Leases of any property for building, agricultural or other purposes may be authorised; and a special clause dealing with mining leases anticipates and prevents trouble by making it clear that it applies both to minerals already worked and to minerals not yet worked, and to leases comprising the surface as well as to demises under which the surface is reserved.

This legislation confers a discretion, but there has been little trouble as to its exercise. Before Parliament codified the law on the subject, the principle of benefit to the estate had been laid down. Thus in *ex parte Tabbart* (1801), 6 Ves.

428, application was made to sanction an arrangement made by the committee with an adjoining landowner, under which the latter was to work coal recently found on property of which the lunatic was a life tenant. (The amount of coal was insufficient to justify the sinking of a shaft.) The evidence tendered was to the effect that part of the estate was mortgaged, the mortgagee being in possession: there were other debts; and there were several remaindermen. Sanctioning the scheme, Eldon, L.C., remarked that it was "like cutting timber," which leaves us in some doubt as to whether what was contemplated amounted to the grant of a lease.

The S.L.A. now plays a part in cases like the above; by the S.L.A., 1925, s. 28, the committee or receiver of a tenant for life who is a lunatic or defective may, under an order, exercise the powers of a tenant for life under the Act. The Lunacy Act, s. 120, already mentioned, empowers the committee to exercise the leasing powers of an owner of a limited estate. In *Re Salt* [1896] 1 Ch. 117, C.A., the question arose whether this applied to the case of a committee of a person of unsound mind not so found by inquisition, whose position was then governed by s. 116 (2), since repealed by the 1908 Act. The only difficulty was due to a then recent decision (*Re Baggs* [1894] 2 Ch. 416), in which the section had been held not to authorise the *sale* of property held for life by a lunatic not so found, and which was distinguished accordingly.

Two other cases on the scope of the jurisdiction may be noted. In *Re Wynne* (1872), 7 Ch. App. 29, the applicant asked for an order that a lease for three years be executed, in the following circumstances. He had entered under an agreement with a land agent, who had purported to act on behalf of the lunatic lessor. The wife of the lunatic was actually his committee, and on learning of the arrangement she gave the applicant "notice to quit." The only substantial point taken was that the intending tenant was not a person interested in the lunatic's estate, but a lease was ordered.

It was held in *Re Arnott* (1891), 35 Sol. J. 623, C.A., that s. 120 confers no power to sanction the grant of an easement; at least, the court, having looked at the interpretation section (s. 341), expressed a strong opinion that they had no such power, an easement not being property. The proposal was to grant a water undertaking the right to lay pipes, and a lease was recommended.

In exercising the discretion, regard has been paid to the personal nature which the relationship of landlord and tenant sometimes assumes. In the Irish case of *Re Bull* (1828), 1 Mol. 141, the Lord Chancellor spoke disapprovingly of a practice of putting property up for auction without considering the claims of the old tenant. And in *ex parte Vaughan* (1823), Turn. & Russ. 434, the question arose whether a right of forfeiture should be enforced. The tenant had not only failed to repair, but had also failed to comply with a notice. He had had some excuse originally, in that the committee had not responded to a request (made, however, very late) to supply materials in accordance with the lease. The court, considering all the circumstances, and placing itself as best as it could in the place of a judicious landlord, finally ordered that all proceedings should be stayed.

Our County Court Letter.

CHOICE OF DISTRICT FOR COUNTY COURT SUMMONSES.

In *S. Presbury and Co. Ltd.* v. *Garnett*, recently heard at Westminster County Court, the claim was for £10 6s. in respect of advertisements in the monthly programme of a cinema at Carlisle. The affidavit of defence stated the advertisement was inserted on the undertaking of the plaintiff's traveller that the defendant (a nurseryman) should supply flowers to the cinema. The plaintiff's traveller denied any such arrangement, and His Honour Judge Turner inquired why the action had not been entered at or transferred to Carlisle. It was explained that the plaintiffs had only just heard that the defendant could not afford the journey, and (on judgment being given for the plaintiffs) the expenses of their traveller's journey from Sidmouth were disallowed. It was pointed out on their behalf that it would have cost more to send the traveller to Carlisle, but his honour replied that, if the defendant had come from Carlisle, the plaintiffs might have had to pay his expenses. For prior references, see the "County Court Letter" in our issue of the 27th February, 1932 (76 Sol. J. 142).

DAMAGE FROM DERELICT ANCHORS.

In *Grove Line* (*Glasgow*), *Ltd.* v. *Great Western Railway Co.*, recently heard at Cardiff County Court, the claim was for £100 as damages for negligence, the plaintiffs' case being that (1) their steamship ("Maplegrove") was being piloted from Barry Dock at night when another vessel crossed her bows; (2) the "Maplegrove" therefore changed her course and let go her port anchor, the cable of which fouled another anchor; (3) the latter had been lost seven years ago by the s.s. "Trewellard," but (although a search was made) the anchor was lost in the mud, slightly off the fairway. The defendants' case was that (*a*) the pilot admitted that he would normally have adopted different manœuvres to free the anchor, but the plaintiffs' captain was anxious to catch the tide; (*b*) if time had not pressed, there would have been no damage, and (even in the events that had happened) the plaintiffs had received a report from their captain that no damage had been done. His Honour Judge L. C. Thomas held that (1) as the possibility of the derelict anchor causing damage was remote, the defendants could be excused from removing it; (2) the allegation of negligence therefore failed, and the defendants were entitled to judgment, with costs. It is to be noted, however, that in *The Hawkaway* [1928] P. 199, it was held by Mr. Justice Bateson (at p. 204) that, if a person has an unbuoyed anchor that sticks up like a spike in a river, and does damage—he must pay. *Primâ facie* it would therefore appear that the owners of an enclosed dock are *à fortiori* liable, and exceptional facts (as in the first-named case, *supra*) are required to rebut the presumption of negligence.

THE LIABILITIES OF THEATRICAL FIRMS.

The difficulties occasioned by changes of partnership were recently illustrated at Westminster County Court in *Pioneer Players* v. *Lugg*, in which the claim was for £55, being moneys had and received by the defendant, as a theatrical manager, on behalf of the plaintiffs. The latter firm had been formed in November, 1931, to take over the production of the Oxford Repertory plays from Ben Greet Productions, a firm of which the defendant had been general manager since October, 1930. The two firms had three partners in common, the only difference being that Sir Ben Greet had been a member of the old partnership, but was not a member of the plaintiff firm. The defendant's case was that he had been engaged by Ben Greet Productions, who were the only possible plaintiffs, and that he was not indebted to the new firm. His Honour Judge Bairstow held that (1) the action had been brought by the wrong plaintiffs, and that new plaintiffs could not be substituted without consent; (2) as the present firm had never employed the defendant, he was entitled to judgment, with costs. It was intimated on behalf of Sir Ben Greet (who was in America) that he would immediately pay the amount (if any) owing by him. As regards the difficulty of suing the right defendants, compare the note entitled "The Rights and Liabilities of Dance Bandsmen" in the "County Court Letter" in our issue of the 14th May, 1932 (76 Sol. J. 340.)

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Liability for Partnership Debts.

Q. 2519. A and B were partners and sold their business to a company. The company took over no liabilities. A left the city. B was sued by creditors of the firm and orders were made against B on judgment summonses to pay by instalments. B has paid by instalments nearly half the total liabilities and now is unable or unwilling to continue. B desires action to be taken on his behalf against A to compel A to discharge one-half of the liabilities. Can B claim one-half of the payments already made to creditors by him or is he precluded by the fact that he has not yet made payments beyond his own liability as between partner and partner? If B is so precluded, how should he protect himself after he has discharged half the liabilities? If B is not so precluded, how should his claim be formulated (*a*) as regards payments made as aforesaid; and (*b*) as regards balance to be paid?

A. There appears to have been no formal dissolution of partnership, and it is assumed that the proceeds of sale to the company were divided equally between A and B. The existence of judgment summonses against B implies that his share of the proceeds of sale was insufficient to meet the liabilities, and that the firm had incurred losses. The latter are to be paid by the partners in the proportion in which they were entitled to share profits, as laid down by the Partnership Act, 1890, s. 44 (*a*). B is therefore liable for one-half of the liabilities, and cannot claim half the payments already made, as he is precluded by the fact that he has not yet made payments beyond his own liability. The partnership property now consists of the sum received from the company, and (if this does not exceed £500) B should apply under the County Courts Act, 1888, s. 67 (7) for an order for winding up the partnership. The particulars of claim should state for how long the parties were partners (and whether under a written agreement or at will), that the business was sold to the X company on a certain date, and that A has left the district. The claim should be made for (*a*) dissolution; (*b*) an account of the debts and liabilities of the firm; (*c*) an enquiry as to the amount due from each partner in respect thereof; (*d*) an order for the payment by A of his proportionate share of such liabilities.

Annual Tenant's Claim to New Lease.

Q. 2520. Under a lease dated 5th February, 1920, which was assigned to A in 1929, A became the tenant of a small bakery with dwelling-house over for a term of twelve years expiring on the 29th September, 1931. Although A's solicitors served notice on the landlords' solicitors within the proper time applying for a new lease, A's solicitors did not apply to the tribunal before the expiry of the nine months' time limit, and so had no remedy under the Landlord and Tenant Act, 1927. A has held over since 29th September, 1931, on the terms of the lease and rent has been paid and received without any mention of possession by landlords or tenant. It would now appear that if the landlords required possession they must wait until 25th March, 1933, before they can give the statutory six months' notice ending the lease on 29th September, 1933. In view of the fact that there would appear to be eighteen months yet to run (as above), can A commence again by serving a notice on the landlords applying for a new lease or in the alternative claim compensation for loss of goodwill, and follow it up with the statutory application to the tribunal? If this course can be adopted, when should the application to the tribunal be made? This question appears to be commented on in your issue of 10th January, 1931 (75 Sol. J. 23), as A would now be a statutory tenant either (1) holding over as a yearly tenant under his old lease, or (2) within the Rent Restrictions Act.

A. The concluding words of the article referred to in our issue of the 10th January, 1931 (75 Sol. J. 23) indicate that A will be within the Landlord and Tenant Act, 1927, provided he has not actually become a statutory tenant of the premises. As there has been no demand for possession, A has had no need to invoke the protection of the Rent Restrictions Acts, and he appears to be holding over as an annual tenant under the terms of his old lease, so far as applicable. A should therefore serve a fresh notice before the 29th September, 1932, and apply to the tribunal before the 29th December, 1932.

Vendor and Purchaser—Sub-Contract to Sell by Company—Charge Registered against Company.

Q. 2521. A contracts to sell land to the B Company Limited, The latter, before taking a conveyance from A, contracts to sell part of the land to C. Prior to the intended completion of a conveyance by A and the B Company Limited to C. C finds that there is a land charge Class C (iii) affecting all the land sold to the B Company Limited, registered in the Land Registry against the B Company Limited, and a charge registered (the day before the registration in H.M. Land Registry) in the Companies Registry. The latter charge is expressed to secure a sum of money lent to the B Company Limited by other parties. It is probable that the two registrations relate to the same charge. C refuses to complete. The B Company Limited argue that it has never had a legal estate in the land (which is correct) and that the registration in the Land Registry relates to a charge over the equitable interest of the B Company Limited arising under the first contract of sale: (1) Should C insist upon the cancellation of this registration? (2) If so, after such cancellation, can C safely complete, having regard to (*a*) his notice of the registration now subsisting, and (*b*) the registration in the Companies Registry, on the assumption that it relates to the same charge?

A. (1) and (2). We do not remember having come across a similar point before, but on principle we should advise that C must ascertain what the charge or charges actually cover, and if it (or they) do actually cover the B Company's equitable interest in the land, C must require the charge or charges to be released, or the chargees to join in the conveyance. C can put it to the B Company in this way. "You are actually conveying to me your equitable interest and I am therefore bound by all equitable charges of which I have notice. The position is exactly the same as if I had discovered that you had previously entered into a contract of sale to a third party instead of giving him a charge." If C gets the concurrence of the chargees, we do not think he can insist on cancellation of registration of the charge in the Companies Register. With regard, however, to the registration at the Land Charges Registry, it was undoubtedly incorrect, unless it was a priority registration to be supplemented within fourteen days by a registration after the B Company became an estate owner, and on that ground it should be removed. Possibly the registrar would act on the circumstance being brought to his notice that the B Company was not estate owner of the land.

Obituary.

LORD ASHMORE.

The Hon. Lord Ashmore, a former Judge of the Court of Session, Scotland, died on Friday, the 8th July, at Radlett, Herts, at the age of seventy-five. Mr. John Wilson, as he then was, was educated at Edinburgh High School and Edinburgh University, where he was forensic prizeman in 1879. He joined his father in business as a solicitor, but later decided to become an advocate, and was called to the Scottish Bar in 1885. In 1898 he was appointed Advocate-Depute. He was Conservative candidate for Leith Burghs in 1895, and for Montrose Burghs in 1896. He was called to the English Bar by the Inner Temple in 1900, and became a Q.C. in the same year. He was appointed Sheriff of Caithness, Orkney and Shetland in 1900, of Inverness, Elgin and Nairn in 1905, of Renfrew and Bute in 1912, and of Perthshire in 1917. He was a Commissioner of Northern Lights, 1900 to 1917, a Commissioner of Lunacy for Scotland in 1912, and of the General Board of Control for Scotland, 1913 to 1920. He was also a member of H.M. Prison Board for Scotland from 1917 to 1920. He was appointed one of the Senators of the College of Justice in Scotland in 1920, and took his Bench title of Ashmore from a property he had purchased in Perthshire. He resigned office in 1928.

MAJOR W. J. FREER.

Major William Jesse Freer, F.S.A., solicitor, until recently Clerk of the Peace for Leicestershire and Clerk of the Leicestershire County Council, died at Leicester on Tuesday, the 12th July, at the age of seventy-nine. He was educated at Radley, and was admitted a solicitor in 1875. He had been honorary treasurer and vice-chairman of the Clerks of the Peace of Counties, honorary secretary of the Leicestershire Archæological Society and the Leicestershire branch of the Society of Antiquaries, a lay canon of Leicester Cathedral, and a Deputy-Lieutenant for the county.

MR. W. MERCER.

Mr. William Mercer, retired solicitor, of Sheffield, died at his home there on Tuesday, the 12th July, at the age of sixty-nine. Mr. Mercer, who was born in the West Indies, was educated in Manchester, where he was articled to a firm of solicitors, and was admitted in 1883. He joined the firm of Messrs. W. Smith & Sons, of Sheffield, in 1899, and on the death of Mr. W. F. Smith in 1918, he took over the practice with Mr. P. J. Menneer, being senior partner until he retired in 1928 owing to ill-health. He was a member of The Law Society, the Sheffield Law Society and the Solicitors' Benevolent Association.

MR. E. M. MARX.

Mr. Emile Maurice Marx, a former Mayor of Brighton, who had been ill for some time, died at his home in London on Friday, the 8th July, at the age of fifty-five. He was chosen mayor when only twenty-seven years of age, during the year of the jubilee of the incorporation of the borough. His business as a solicitor, however, expanded so much that he resigned his seat on the town council in 1907. He subsequently became a barrister, and was called to the Bar in 1919.

MR. H. A. McKEOWN.

Mr. Harrison Andrew McKeown, formerly Chief Justice of New Brunswick, died suddenly on Sunday, the 10th July, at St. John, New Brunswick, at the age of sixty-eight. He was called to the Bar of New Brunswick in 1885, and took silk in 1900. He became Solicitor-General in 1903, and Attorney-General in 1907. In 1909 he was appointed a Judge of the Supreme Court of New Brunswick and Judge of the Divorce Court, and in 1917 he was promoted to be Chief Justice and Judge of the Bankruptcy Court.

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 22nd July, 1376, Simon Langham died at Avignon. Three years later, his remains were brought home to Westminster Abbey where his tomb and effigy may still be seen in St. Benedict's Chapel. He was Lord Chancellor in the days of the great mediæval ecclesiastics, when the holder of the office was the highest man in England next to the King, wielding all the power of the Crown. It was men such as Langham who, standing above the legal technicalities of the day, established, in the teeth of the opposition of the Common Lawyers, the beginnings of the equitable jurisdiction of Chancery. He held the Great Seal from 1363 to 1366, receiving it while he was Bishop of Ely, and resigning it on his elevation to the See of Canterbury. His speeches as Chancellor at the opening of the Parliaments of 1363 and 1365 were the first of their kind ever delivered in English. Though his period of office was marked by a new Act of Præmunire directed against the jurisdiction of the papal tribunals, he was subsequently created a Cardinal. After resigning his archbishopric, he took up his residence at the court of Pope Urban V.

THE PRICE OF A HUG.

From Ontario comes a report of a case in which an over-bold admirer of a local beauty found himself in court as a result of an uninvited attempt to kiss her. The jury gazed thoughtfully at the lovely complainant. "Not guilty," they said. "Not guilty of what?" asked the judge, "Not guilty of anything," they replied, admiringly. Such strange forms does the worship of beauty take across the Atlantic. The case recalls another reported from Minneapolis. A young lady had brought an action against her swain who had hugged her so enthusiastically as to crack two of her ribs. Besides the special damage, she claimed fifteen dollars for pain and suffering. "I'll give you judgment for the doctor's bill," said the judge, "but as regards the other fifteen dollars—well, a good squeeze like that was worth it."

PERFUMES IN COURT.

It was not the scent of the judge's bouquet which dominated the atmosphere at the Old Bailey during the Barney case. When I first went into court, my masculine nose found the combined perfumes of the preponderating feminine element in the audience quite overpowering. After all, the traditional flowers and sweet herbs were only intended to subdue the odours of eighteenth century malefactors. Perfumes which are not the odour of sanctity more often rise in the air of the Divorce Division than of the Central Criminal Court. To these the late Lord Gorrell once attributed a bad headache which had seized him after a hard day's work. "It is all the result of scent," he said. "The ladies of the Divorce Court love perfumes. It has been a hot and tiring day for me for each of the witnesses has come into court and waved about a handkerchief saturated with scent. I have inhaled patchouli, white rose, heliotrope and half a dozen other perfumes since breakfast and unfortunately, the more emotional ladies become, the more they wave these scraps of scented cambric and apply them to their eyes."

MODERATION TRIUMPHANT.

The dearth of "dramatic incidents" at that trial may have disappointed the sensation hunters. Skilfully calculated restraint—the current fashion in advocacy—characterised the speech for the defence and drew praise from Humphreys, J. The old tradition of rhetorical inflation has yielded to a new standard—the golden mean of moderation. Bombast was already on the decline when Mr. Justice Denman in rebuking a patently histrionic young counsel exclaimed, "Remember, sir, you are not an actor." But an experienced leader commenting on the remark observed that "as a fact,

all clever advocates are actors." It all depends on what your public expects and requires. At one time even judges appreciated a rhetorical exhibition. "Declaim, sir! Why don't you declaim? Speak to me as if I were a popular assembly," Lord Meadowbank once exclaimed to a dull and technical advocate. But all tongues are not framed to let loose whirlwinds of apt eloquence. One choice example of infelicity is attributed to Serjeant Vaughan, afterwards a judge. "And then we come to Brown," he once said in a speech. "Ah! there the impudent and deceitful fellow stands, just like a crocodile with tears in his eyes and his hands in his breeches pockets."

Correspondence.

Poor Persons Procedure.

Sir,—The writer of the article which appeared in your issue of the 25th June, under the above heading, whilst rightly objecting to the tone and tenour of the Trade Union Council's criticism of the work that is done by barristers and solicitors under the Poor Persons Procedure Rules, recognises that the rules do not apply to the county courts, where, he says, many actions in which poor persons are concerned are brought.

This may fairly be criticised as an under-statement, and from my experience as a poor man's lawyer I have no hesitation in saying that the great majority of cases in which poor persons are concerned come within the jurisdiction of the county courts (where practically all cases under the Rent Restrictions Acts are heard) or of the magistrates' courts in the exercise of their civil or quasi-civil jurisdiction.

It was the recognition of the need for professional assistance to poor persons in these courts that led the Bentham Committee to establish a panel of barristers and solicitors, who give their services gratuitously in the same way as they or others do in the High Court under the Poor Persons Procedure Rules.

The writer of the article concludes by asking the question whether the system of charity can be extended to meet the needs of litigants in the county courts. The answer is that it has already been so extended as far as London is concerned by the Bentham Committee, to whose work you made reference in a leading article on 12th March last, but the work of this committee is restricted by the need for a little more financial support, and more especially of the help of other solicitors practising in various parts of the London area, as it is unfair to ask those who are already on the panel to undertake more cases when each case means giving up, not only their own time, but that of their staff, without any remuneration, even to cover overhead charges.

London, E.C.4. A. L. SAMUELL.
5th July.

Notes of Cases.

Judicial Committee of the Privy Council.

Attorney-General for New South Wales and Others *v.* Trethowan and Others.

The Lord Chancellor, Lord Blanesburgh, Lord Hanworth, Lord Atkin, and Lord Russell of Killowen. 31st May.

AUSTRALIA—NEW SOUTH WALES—LEGISLATIVE COUNCIL—BILL TO ABOLISH—MUST RECEIVE APPROVAL OF MAJORITY OF ELECTORS.

This was an appeal by Ministers for New South Wales, Australia, and the Attorney-General for New South Wales, from a decision of the High Court of Australia, dated the 16th March, 1931, which dismissed the appellants' (defendants) appeal from the decision of the Supreme Court of New South Wales, dated the 23rd December, 1930. The question in substance was whether the Parliament of the State of New South Wales had power to abolish the Legislative Council of the State, or to alter its constitution or powers, without first taking a referendum of the electors on the matter. The appellants contended that it had. The respondents were members of the Legislative Council. The Constitution (Legislative Council) Amendment Act of New South Wales, which was passed in 1929, amended the Constitution Act, 1902, by inserting after s. 7 of that Act a new section (7A), which provided that the Legislative Council should not be abolished, nor its constitution or powers be altered, except in the manner provided in that section (7A), namely, that a Bill for that purpose must, before presentation for the Royal Assent, receive the approval of the electors qualified to vote for the election of members of the Legislative Assembly. Sub-section (6) of s. 7A provided that the provisions of that section should extend to any Bill for the repeal or amendment of that section. In 1930 a Bill to repeal s. 7A of the Constitution and a further Bill to abolish entirely the Legislative Council were passed by the Legislative Council and by the Legislative Assembly. Neither Bill had been approved by the electors as required by s. 7A.

THE LORD CHANCELLOR said that in their lordships' opinion the Legislature of New South Wales had power under s. 5 of the Colonial Laws Validity Act, 1865, to enact the Constitution (Legislative Council) Amendment Act, 1929, and thereby to introduce s. 7A into the Constitution Act, 1902. In other words, the Legislature had power to alter the Constitution of New South Wales by enacting that Bills relating to specified kinds of legislation, e.g., abolishing the Legislative Council, should not be presented for the Royal Assent until approved by the electors in the prescribed manner. In the present case, therefore, the two Bills could not be presented to the Governor for His Majesty's assent unless and until a majority of the electors voting had approved them. The appeal would be dismissed, with costs.

COUNSEL: *Sir Stafford Cripps*, K.C., *D. N. Pritt*, K.C., and *A. C. Nesbitt*, for the appellants; *Wilfrid Greene*, K.C., *David Maughan* (K.C., Australia), *Wilfrid Barton* and *Ian Baillieu*, for the respondents Trethowan and Playfair; *J. G. Latham* (K.C., Attorney-General for Australia), and *W. K. Fullagar* (Australia), for the Attorney-General for Australia; and *The Attorney-General* (Sir Thomas Inskip, K.C.), *Wilfrid Lewis* and *J. P. Ashworth*, for the Attorney-General for England.

SOLICITORS: *Light & Fulton; Halsey, Lightly & Hemsley; Coward, Chance & Co.; The Treasury Solicitor.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Court of Appeal.

In re Agricultural Holdings Act, 1923; O'Connor *v.* Brewin.

Lord Hanworth, M.R., Slesser and Romer, L.JJ.,
28th and 29th June.

AGRICULTURAL HOLDINGS—TERMINATION OF TENANCY—TENANT'S RIGHT TO COMPENSATION FOR DISTURBANCE—PARTICULARS OF CLAIM—MERE STATEMENT "DISTURBANCE TWO YEARS' RENT" NOT SUFFICIENT—AGRICULTURAL HOLDINGS ACT, 1923, 13 & 14 GEO. 5, c. 9, ss. 12, 16.

Appeal from a decision of the judge at Chipping Norton County Court.

At the expiration of his tenancy, the tenant brought a claim for compensation for disturbance under the Agricultural Holdings Act, 1923, and he expressed it in the words: "Disturbance two years' rent £514." The matter came before the county court judge on a case stated by the arbitrator on various points, and the judge held that those words were

sufficient to satisfy s. 16 (2) of the Act, which directs that "Any such claim . . . shall cease to be enforceable after the expiration of two months from the termination of the tenancy unless particulars thereof have been given by the landlord to the tenant or by the tenant to the landlord, as the case may be, before the expiration of that period." The landlord appealed, contending that the words used did not amount to "particulars" of the claim. The court allowed the appeal.

Lord HANWORTH, M.R., said that the word "particulars" was a loose expression, and it was to be noticed that in certain sections of the Act claims were to be made in writing, whereas in others there might presumably be a friendly verbal agreement. Nevertheless in *Jones* v. *Evans* [1923] 1 K.B. 12, a case under the Act of 1920, Bankes, L.J., said: "Particulars may be scanty and require to be amplified, but they still remain particulars, provided they contain information as to the nature of the claim, as distinguished from the class of claim." Section 12 (6) of the Act of 1923 indicated that the tenant was entitled to compensation as the tenant might "unavoidably incur," which might include expenses "reasonably incurred." In the present case there was no indication of any means by which the amount claimed could be arrived at or verified by the landlord. The very moderate test laid down in *Jones* v. *Evans* had not been fulfilled; the particulars given were wholly insufficient; the appeal must be allowed and the claim for disturbance discharged.

COUNSEL: *Cyril Asquith*, for appellant; *Somervell*, K.C., and *Wedderburn*, for respondent.

SOLICITORS: *Sharpe, Pritchard & Co.*, for *A. H. Franklin and Sons*, Oxford; *Ellis & Fairbairn*, for *Andrew Walsh, Bartram & Walsh*, Oxford.

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Attorney-General *v.* Arts Theatre of London, Ltd.

Finlay, J. 17th June.

REVENUE—ENTERTAINMENTS DUTY—ARTS THEATRE CLUB—PRIVATE THEATRE—CHARGES FOR ADMISSION—PART OF MEMBERS' SUBSCRIPTIONS ALSO LIABLE TO DUTY—FINANCE (NEW DUTIES) ACT, 1916 (6 Geo. 5, c. 11), s. 1 (4).

This was a case stated for the opinion of the court, on agreed facts, and the matter arose on an information by the Attorney-General claiming £115 4s. 1d. for entertainments duty from the defendant company, the proprietors of the Arts Theatre Club, Great Newport Street, W.C., in the following circumstances. One of the objects of the club was to found and support its own theatre on the club premises, and to produce there new plays or revivals, and encourage the work of new playwrights and composers. The theatre, which was separated by doors from the rest of the premises, could seat about 350 people. No one was entitled, under the club rules, to enter the theatre except members, associate members, and their guests, who were entitled to admission on payment of the prices fixed by the committee. Neither members nor associate members obtained the right of admission to the theatre merely by payment of their subscription to the club, but if subscriptions were in arrear the right to purchase tickets and to enjoy the other advantages of the club was suspended. The prices charged for tickets for the theatre (on which entertainments duty was duly paid) varied. The Commissioners of Customs and Excise claimed that some part of the annual subscriptions of members and associate members was liable to entertainments duty, and they made an order, dated the 28th December, 1931, under s. 1 (4) of the Finance (New Duties) Act, 1916, determining the amount on which duty was payable in each case, and demanded payment of £115 4s. 1d. in respect thereof. The defendants denied liability.

FINLAY, J., said that though the case was novel, in the sense that no case with similar facts had come before the court, he thought that the decided cases covered it when the facts were understood. He thought that when a member attended the theatre he did so not only by purchasing a ticket, but because he had in his annual subscription paid for the right which he exercised by purchasing the ticket. Judgment would be entered for the Crown, with costs.

COUNSEL: *The Solicitor-General* (Sir Boyd Merriman, K.C.) and *Bowstead* for the Crown; *Cyril King* for the defendants.

SOLICITORS: *Solicitor of Customs and Excise; Bartlett and Gluckstein.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re Cossentine: Philp *v.* The Wesleyan Methodist Local Preachers' Mutual Aid Association.

Maugham, J. 1st July.

WILL — "HEIRS" OF LIVING SISTERS — MEANING OF "BETWEEN"—METHOD OF DIVISION.

The testator herein left the residue of his estate "to my wife and after her decease to be divided between the Local Preachers' Mutual Aid Society and the heirs of my brother and sisters." The testator's wife predeceased him. He was survived by two sisters, each of whom had one child, and also by the widow and child of a deceased brother. All were living at the date of the will.

MAUGHAM, J., in giving judgment, said that on the words of the will several ambiguities arose. Should the division be between the charity on the one hand and the heirs of the brother and sisters on the other, or should it be *per capita*? What was the meaning of heirs in relation to the personal estate of sisters still living? The latest decision bearing on the points raised was *In re Dale* [1931] 1 Ch. 357. In the present case the gift to "the heirs of my brother and sisters" should be construed as a gift to the living sisters and the heirs of the deceased brother. The question remained as to how the division was to be made. In the case of *In re Walbran* [1906] 1 Ch. 64, Joyce, J., took the view that a gift "to be equally divided between the children of A and B" *primâ facie* indicated division into two parts. Considering, however, the general use of the word "between" his lordship preferred to follow the decision of Sargant, J., in *In re Harper* [1914] 1 Ch. 70. Accordingly he held that the gift in the present case was a gift in equal fourth parts between the charity, the sisters and the child of the deceased brother.

COUNSEL: *G. D. Johnston; J. A. Reid; F. H. L. Errington; G. P. Slade; L. Jopling.*

SOLICITORS: *Gregory, Rowcliffe & Co.*, for *Caunter & Venning*, of Liskeard; *Kingsley Wood, Williams & Co.; Oldman Cornwall & Wood Roberts*, for *Ollard & Ollard*, of Wisbech; *Bridges, Sawtell & Co.*, for *Henry Edwin Wilkes*, of Stowmarket.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

TABLE OF CASES previously reported in current volume.—Part II.

WILLIAM PASTON, JUSTICE.

In the review of the above book by Edgar C. Robbins, in last week's issue, the illumination of the Court of Common Pleas was, by a printer's error, said to be of the twenty-fifth century instead of the fifteenth century.

Parliamentary News.

Progress of Bills.

House of Lords.

The following Bills received the Royal Assent on 12th July.
Agricultural Credits (Mortgages).
Bills of Exchange Act (1882) Amendment.
Birkenhead Corporation.
Bournemouth, Poole and Christchurch Electricity.
British Museum.
Bury Corporation.
Carriage by Air.
Chester Corporation.
Chesterfield and Bolsover Water.
Children and Young Persons.
Commercial Gas.
Dundee Corporation Order Confirmation.
Extradition.
Gas Light and Coke Company.
Gas Undertakings.
Gateshead Extension.
Grangemouth and Stirling Water Order Confirmation.
Hire Purchase and Small Debt (Scotland).
Hove Pier.
Irish Free State (Special Duties).
Isle of Man (Customs) (No. 2).
Kendal Corn Rent.
Kettering Gas.
Kilmarnock Gas Order Confirmation.
Leven Burgh Extension Order Confirmation.
Lindsey County Council (Sandhills).
London and North Eastern Railway Order Confirmation.
London County Council (General Powers).
London County Council (Money).
London Midland and Scottish Railway Order Confirmation.
London United Tramways, Limited (Trolley Vehicles) Provisional Order Confirmation.
Malta Constitution.
Marriage (Naval, Military and Air Force Chapels).
Marriages Provisional Order (No. 2) Confirmation.
Metropolitan Water Board.
Mid Southern Utility.
Ministry of Health Provisional Order Confirmation (Hailsham Water).
Ministry of Health Provisional Order Confirmation (Henley-on-Thames Water).
Ministry of Health Provisional Order Confirmation (Hertford).
Ministry of Health Provisional Order Confirmation (Leyton).
Ministry of Health Provisional Order Confirmation (Oxford).
Ministry of Health Provisional Order Confirmation (Paignton).
Ministry of Health Provisional Order Confirmation (River Dee).
Ministry of Health Provisional Order Confirmation (Watford).
Ministry of Health Provisional Orders Confirmation (Abergavenny and Newcastle-upon-Tyne).
Ministry of Health Provisional Orders Confirmation (Bridlington and Wells).
Ministry of Health Provisional Orders Confirmation (Eltham Valley Water and Herts and Essex Water).
Newcastle-upon-Tyne Fire Brigade Provisional Order Confirmation.
North Metropolitan Electric Power Supply.
Nottingham Corporation.
Oakham Gas and Electricity.
Patents and Designs.
Public Works Facilities Scheme (Shrewsbury Corporation) Confirmation.
Public Works Loans.
Rating and Valuation (No. 2).
Rights of Way.
Sea Fisheries (Lynn Deeps and Lynn) Provisional Order Confirmation.
Sidmouth Water.
Solicitors.
South Lancashire Transport Company (Trolley Vehicles) Provisional Order Confirmation.
South Metropolitan Gas.
South Suburban Gas.
Southern Railway.
Town and Country Planning.
Trent Navigation.
Warrington Extension.
Weston-super-Mare. Grand Pier.
Wokingham District Water.
Wolverhampton Corporation.

The following Bills received the Royal Assent on 13th July.
Consolidated Fund (Appropriation) Bill.
National Health Insurance and Contributory Pensions Bill.
Sunday Entertainments Bill.

The Law Society.

ANNUAL GENERAL MEETING.

The Law Society held its annual general meeting at its house in Chancery-lane, on the 8th July.

Mr. P. H. MARTINEAU, the retiring President, in moving the adoption of the annual report, lamented the death of Sir Donald Maclean as a great loss to the profession and the Council. Sir Donald had, he said, been a member of the Council for a number of years; he had been nominated unanimously as Vice-President for the present year and would have been President in 1933. A great gentleman in every sense of the word, his first thought had been for the service of others, and for the honour and integrity of the profession.

The membership of the Society was again, said Mr. Martineau, the highest in its history and included approximately two-thirds of the total number of practising solicitors. He urged on members the duty of representing to non-members the many advantages they would enjoy if they joined the Society.

THE CONSOLIDATION BILL: THE SOLICITORS' BILLS.

The Solicitors' Acts Consolidation Bill, he said, reproduced without amendment the whole of the existing Statute law concerning solicitors, and would probably become law in a few days. It would save members of the profession referring to twenty separate Acts of Parliament, and their heartiest thanks were due to the Lord Chancellor, his permanent secretaries, and the draftsman of the Bill, Mr. Hill. Mr. E. R. Cook, the Secretary of the Society, had also greatly contributed by his uncanny knowledge of the Acts and the time he had devoted to the Bill.

At the last general meeting, the President recalled, the Society had been awaiting the opinions of the provincial law societies on Sir John Withers's draft Solicitors' Bill. The replies had now been received, and were many and varied. On 12th January a meeting of the Associated Provincial Law Societies had passed a resolution that the Council, with the approval of the provincial law societies, should have power to make rules on the lines contemplated by the Bill, and also rules laying down conditions for the issue and renewal of practising certificates. The societies had at that time expressed their disapproval of the provisions requiring a solicitor to furnish a statutory declaration or an accountant's certificate that he had complied with the rules. The Council, however, had come to the conclusion that something must be done to give the Society the necessary power to deal with the conduct and discipline of solicitors, and that, if any Bill were to be presented to Parliament, it should be promoted by the Council and not by a private member. The Council accordingly proposed to introduce a Bill in the next session.

GOVERNMENT STOCK CONVERSION.

After touching on the new procedure rules and urging members to make the fullest possible use of them, Mr. Martineau said that the Chancellor of the Exchequer had written to him personally to notify him that a commission would be allowed to solicitors in respect of any application which came into their hands to convert Government stock. The profession owed this concession to Sir Charles Morton and Mr. Cook, who had pointed out to the Chancellor that a great deal of work on enquiries into investments in War Loan which were controlled in solicitors' offices would otherwise go unremunerated, and that the solicitors would therefore be discouraged from undertaking it. Solicitors would support the Chancellor in every possible way with due and proper regard to the interests of their clients.

The Solicitors' Clerks Pension Fund was, said Mr. Martineau, well established and its membership had increased during the past year.

THE THIRTY-THREE AND A THIRD PER CENT.

On the 26th May, continued the President, he had received a letter from the Lord Chancellor saying that his lordship had been urged from many quarters to consider whether it was not time to reduce or abolish the 33⅓ per cent. addition which had been made in the scale of costs allowed to solicitors, and inviting the President and five or six of his colleagues to talk the matter over. His lordship had said, moreover, that the discussion might well extend to costs in non-contentious business. Conferences had been held on the 2nd and 27th of June; before the second meeting the Council had been able to obtain from a large number of representative London and provincial firms figures and reports which, in addition to its own experience, showed that solicitors were receiving for themselves a much smaller percentage of the gross charges than they had received in 1918; and that general expenses such as rent, rates and clerks' salaries had increased. The Lord Chancellor had acknowledged that times were hard and that he could not suggest that it was

possible or fair to abolish the 33⅓ per cent. altogether. He appreciated the difficulty which the Council felt in acquiescing in a reduction, in view of their responsibility to the profession, but reminded it that the public as well as the profession were feeling the pressure of the times. He would support the profession in resisting any unfair reduction, but he felt that the 33⅓ per cent. was not justified. He suggested that the addition to litigation costs might be reduced to 25 per cent. and that in non-contentious business, including scale charges, it might be reduced to 20 per cent. He was most anxious that the movement for reduction should be a voluntary one and come from solicitors themselves.

The Council had considered the matter a week before the present annual meeting, and had decided unanimously after full discussion to accept the suggestions of the Lord Chancellor as the Society's contribution to national economy. The Lord Chancellor had accepted this decision and expressed the view that the Council's action was right and that the reduction was in the interests of the profession as well as of the public. The President said that he himself was confident that the Council was right. He asked what would have been said if the solicitors' profession had dug themselves in and refused to make any reduction; what the public would have thought when they heard of such a decision—as they necessarily must have heard. Solicitors' clients were drawn from the public; many of them had suffered cuts in their income and all were suffering from reduction or non-payment of dividends. A refusal would have been unthinkable. He was confident that the profession as a whole would endorse and approve the Council's action.

The President then reminded the meeting that he was addressing them for the last time from the chair, and was deeply sensible of the honour of occupying it. His task had not been easy and it had occupied much time, but it had been a work of love for the profession in which he had spent more than forty years. He could not have got through the work without the loyal support of his colleagues, and especially of Mr. Cook, who had assisted him in doubt, admonished him in error, and praised him when he had been right. The President said that during his time in the chair he had made an immense number of friends from all parts of the country; he had enjoyed every moment of his work, and his regret at its ending was only tempered by the knowledge that he had put on weight in its performance.

Mr. C. E. Barry, President-Elect, in seconding the adoption of the report, paid a warm tribute to the excellent qualities of Mr. Martineau and vehemently supported his opinion on the reduction of solicitors' costs.

Mr. Barry O'Brien also spoke warmly of Mr. Martineau, especially complimenting him on his excellent address to the undergraduates at Cambridge. He considered that the Council had taken the only possible course over the 33⅓ per cent. He asked whether the projected Solicitors' Bill would be laid open to discussion in the Society's Hall.

Mr. C. L. Nordon also supported the action of the Society, but urged that the opportunity be taken to remodel entirely the basis upon which solicitors were remunerated. Nothing, he said, irritated a client more than to see a percentage addition at the bottom of a long list of charges. Why, he asked, could a proper scale not be drawn up to suit modern requirements? Solicitors were remunerated on the same scale whether they did the work or delegated it to their clerks or office boys, and remuneration did not increase with seniority. The opinion of one of the senior members of Council was, he thought, likely to be of more value than that of even the most experienced counsel, but it was worth only 6s. 8d. plus 33⅓ per cent., while some counsel could ask fifty guineas. An attendance before a master brought no profit to a solicitor whatever.

Mr. Nordon regarded the new procedure rules as a pious fraud. Obviously no more work could be carried out than the judges could accomplish, and if certain litigants by hustling and pushing could get in quickly, it was obvious, the amount of judicial time being the same, that others must be kept waiting. The only way to accelerate business was for learned judges to sit longer hours and curtail their vacations, and for more judicial appointments to be made. Moreover, it was necessary to abolish the element of uncertainty as to when a case was coming on. A case came to its position in the list; solicitors hustled and bustled to get their witnesses together and have last words with counsel, and then the case retreated like an ebbing tide and nothing was heard of it for two or three weeks, at the end of which time all the threads had to be gathered up again. Solicitors were largely in the hands of counsel, who arranged the business of the courts to a great extent in order to suit their own personal convenience. The Council should take a stronger lead in this matter.

Mr. Nordon, succeeded by Mr. Barry O'Brien, who claimed to be the originator of the subject, protested vigorously against certain words reported to have been used by Mr. Justice Swift:—

> "It is perfectly horrible the way writs are issued in this building, and then solicitors think that they are entitled to go to sleep in the central hall for the rest of their lives. It is a dreadful state of affairs, and it is about time some new procedure was introduced."

This expression, they complained, constituted an affront to the whole of the solicitors' profession and deserved a respectful but vigorous reply.

Mr. E. A. Bell, however, expressed the general feeling of the meeting, though perhaps not exactly in words which would have occurred to most members, when he said: "We have listened to two gloomy speeches dealing with the anfractuosities of a very genial and good-natured judge. There are circumstances in which a little germ of human enthusiasm may be expressed *ex cathedra*, and it very often happens that such germs are harmless. To make a tremendous volcano out of what may simply have been a judicial *jeu d'esprit* is *mal à propos* a profession like ours. It is better to allow such matters to fade away when the ebullition subsides."

Mr. May protested against the action of the Council in agreeing to the reduction without first consulting the Society as a whole, but was alone in his opposition.

A motion by Mr. N. L. Garrett, asking the Council to consider taking steps to alter the present custom by which a lessee paid all the costs of a lease, was lost by twenty-six votes to twenty-four.

Accounts.

Mr. A. C. Morgan, in seconding the President's motion to adopt the accounts, confessed to a deficit in the Society's Account of £2,700, but pointed out a non-recurring item of £6,100 for building and repairs. The ever-increasing work of the Secretary's department and of the Poor Persons' Committees had made it necessary entirely to remodel the office accommodation and to provide a new committee room. The task had not been made easier by the fact that the Society's home appeared to have been constructed originally with the object of withstanding some kind of a siege. In particular, that part of the Secretary's department which had been altered seemed to have been built by the forefathers of the Society as a bolt-hole for the Council from enraged members!

Mr. Charles Edward Barry was duly elected President, and Sir Reginald Lane-Poole Vice-President, by unanimous vote.

FINAL EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination held on the 13th and 14th June, 1932:—

Tom Dudley Ottiwell Anderton, B.A. Cantab., William Thomas Angelo Angelo-Thomson, John Frank Noël Anstee, Herbert Appleby, LL.B. Sheffield, Royal Hugh Crowhurst Archer, M.A. Cantab., George Sydney Armstrong, Christopher Jordan Arrow, Henry Gilbert Arthur, Clifford Hookins Ashburn, Henry Godfrey Asplin, B.A. Cantab., Sydney Arthur Aston, LL.B. Liverpool, Martin Frederick Athay, B.A. Cantab., Harry Bailey, Vernon Bainbridge, LL.M. Sheffield, William Leonard Ball, Charles Gifford Bardswell, B.A. Oxon, Lancelot Elliot Barker, B.A. Cantab., George Baron, George Erskine Barrow, B.A. Cantab., William Whitehead Hicks Beach, B.A. Cantab., David Joy Beattie, LL.B. Manchester, Richard Melville Beaumont, John Melliar Adams Beck, Borack Berkson, LL.M. Liverpool, George Billington, Alfred Nigel Barton Birch, M.A. Oxon, Arthur Christopher Halsey Bircham, B.A. Oxon, George Spencer Bird, Henry Johnson Blades, LL.B. Manchester, Douglas Pursey Blatherwick, John Boardman, Mervyn Ainslie Bompas, Franklin Harrison McKeown Bonnell, B.A. Toronto, Norleigh Booth, B.A., LL.B. Cantab., William James Booth, Leonard Dawson Borman, James Botteley, B.A., LL.B. Cantab., Leonard Orr Bottomley, John Boyle, LL.B. Leeds, Eric Stanley Bridson, Geoffrey Brightman, B.A., LL.B. Cantab., Eric Arthur Swatton Brooks, B.A. Oxon, Edward Chandos Brydges, B.A., B.C.L. Oxon, Avalon Saint George Bulleid, Henry Lloyd Bunce, Wynston Mather Burnside, Edwin William Carter, Robert Nunes Carvalho, B.A., B.C.L. Oxon, Thomas Rhodes Catterall, Robert Charles Chester, B.A. Cantab., Thomas Longden Child, B.A. Oxon, John Richard Harrison Chisholm, B.A. Oxon, Luke Thutt Pitt Chong, Elizabeth Conway, Maurice Fletcher Coop, B.A. Cantab., Herbert Copland, Charles Derrick Cornish, Charles Cornwell, John Charles Cotton, Arthur Henry Counsell, Olive Cowl, Derek Cragg-Hamilton, Arthur Roger Cronin, B.A. Cantab., Ronald Victor Fleming Crooks, B.A. Oxon, Idris Pryce Davies, LL.B. London, Ninian Rhys Davies, LL.B. London, Arthur George Dennis, LL.M. Birmingham, David

Drummond, Frank Dumpleton, Arthur Elliott, B.A. Oxon, M.A. Sheffield, John Else, LL.B. Liverpool, John Charles Kelsey Everett, B.A. Cantab., Gerald Edwin Evershed, Dorothy Joan Louise Fabian, Walter Briaris Farmbrough, Eric David Morley Farmer, B.A. Oxon, James Ainsworth Freeman, Robert Scott Freeman, Joseph Frost, George Frederick Furniss, LL.B. Manchester, John Gardner, Edwin Charles Giddings, B.A. Oxon, Humphrey Gilbert, William Edwin Gill, Henry John Gillman, Norman Howard Granville Glossop, John Morton Glover, Wilfrid Edward Godfrey, Arthur James Vernon Goldfinch, Philip Frederic Goodall, B.A. Oxon, Louis David Gordon, Allan Arthur Gotelee, B.A. Oxon, John Percival Gray, John Eric Green, Robert Henry Green, Ronald Greville-Heygate, B.A., LL.B. Cantab., Arthur Raymond Cyndeyrn Griffiths, Francis Howard Grove, Ferdinand Harvey Hackman, B.A., LL.B. Cantab., Charles Aneurin Haig, LL.B. Liverpool, Francis Frederick Hales, Leonard Gordon Hales, Richard Hall, Alec Cullen Thompson Hancock, B.A. Cantab., Edward Peter Hansell, B.A. Oxon, David Harris, Frank Lloyd Harris, LL.B. London, Gerard Twisleton Haxby, B.A. Cantab., Alexander John Colin Hay, B.A. Cantab., Albert Rex Herbert, Harold Richardson Herbert, B.A. Oxon, Harry Hiley, Derek Percy Hilton, B.A. Cantab., Robert Musgrave Hilton, Gerald Baxter Ness Hoare, B.A. Cantab., William Walter Michael Holding, B.A. Oxon, Walter Holt, LL.M. Manchester, Richard Seton Hood, B.A. Cantab., Christopher Robeson Horton, B.A. Oxon, Elwy Clifton Marshall Hughes, Frank Hilton Isherwood, Francis Bertrand Hart Jackson, B.A. Cantab., William Howel Godfrey Jeffreys, David Caldicott Heald Jenkins, Charles Edward Jessop, David Murray John, B.A. Oxon, James Alexander Johnson, Jestyn Herbert Jones, B.A. Oxon, Thomas Alun Jones, Tom Jones, B.A. Oxon, William Hugh Jones, Geoffrey Louis Kahn, B.A. Oxon, Charles Lionel Kayser, William Allan Kent, Edward Kilner, John Cyril Newport Kilner, Bernard King, Kenneth Macleod Kirby, LL.B. London, Eric Charles Kirton, B.A. Manchester, George Stuart Lampard, Richard Lane, B.A. Cantab., Harry Ferguson Langstaff, LL.B. Manchester, Alice Dorothea Sophia Large, Bernard Walter Law, Arnold Derek Arthur Lawson, B.A. Cantab., Richard Procter Lee, George Cecil Lees, Norman Lees, Gerald Thomas Lester, Dennis Isambard Lever, LL.B. Manchester, Robert Camille Samuel Levy, Sir George James Ernest Lewis, Bart., John Howes Linnell, Reuben Lipman, John Lister, B.A. Cantab., Ronald Littlewood-Clarke, B.A., B.C.L. Oxon, John Emrys Lloyd, M.A. Cantab., Jonas Lyons, Walter Frederick Lyons, LL.B. London, James Ellis McComb, Ian Lisle MacGregor, Wilfred Lucking Malley, B.A. Cantab., Cyril John Bevan Manning, Henry Louis Johnson Massey, Maurice George Meade-King, B.A. Oxon, Arthur Daryl Middleton, William Melville Mitchell, Richard Lloyd Morris, LL.B. Wales, William Ritson Morry, Harry Moxon, Alastair Cameron Munro, B.A. Oxon, William Munson, John Joseph Neesham, Maurice Ashton Nelson, B.A. Cantab., Eileen Mary Neville, Francis Kay Newton, LL.B. Manchester, Edward Compton Lowther Nichols, Stephen Abbott Notcutt, B.A. Cantab., Lilian Mary O'Connor, Frederick James Odgers, Leonard Cuthbert Odhams, Richard Brian Orange, B.A. Oxon, James Barnard Frederick Orchard, B.A. Oxon, John Edward Leader, B.A. Cantab., Derek John Osborne, John Charles Ewart Osborne, Arthur Harold Page, Cyril Stanley Page, Maurice Philip Pariser, Leslie William Parkhouse, B.A. Cantab., Edward Caffrey Parr, B.A., LL.B. Cantab., John Herbert Pashley, Gilbert Bickford Pearce, John Frederic Roger Peel, B.A. Oxon, Aubrey Dyas Perkins, William James Perry, James Harvey Pickup, Richard Appleton Pierce, William Thomas Pirie, Reuben Raymond Pollard, Warren Hungerford Powell, Robert Bridges Prain, George Arthur Pratt, David Henry Pritchard, B.A., B.C.L. Oxon, Violet Mercy Prockter, Charles Bertram Read, James William Reid, B.A. Oxon, Henry Randall Richards, Geoffrey Heber Rickards, B.A. Oxon, George Neville Riley, George Stephen Hardwick Rittner, Percival Ellis Roberton, Arthur Benjamin Roberts, B.A. Wales, Charles Pulford Roberts, LL.M. Liverpool, George Morrey Roberts, Leonard Pritchard Robinson, B.A., LL.B. Cantab., Alfred Philip Rooke, B.A. Cantab., Frederick William Roscoe, Miriam Rose, Robert Harrison Rose, Richard George Warwick Ross, B.A. Cantab., Richard Samuel Rowlands, B.A. Cantab., Harry Sabberton, B.A. Cantab., John William Saleby, B.A. Oxon, John Frederick Bridge Satchell, Frederick Robert Mawdesley Serjeant, Leo Shapeero, B.A. Cantab., Romie Shapiro, LL.B. London, Roger Sharpley, James Sharratt, Basil Henry Sheldon, B.A. Oxon, Arthur Edwin Sheppard, Bernard Simmonds, Dorothy Eleanor Singleton, Leslie William Slade, Victor Slesser, Alfred Maurice Smith, Arthur Leslie Smith, Edward Stainer Smith, Harry Smith, Laurence Goodeve Smith, B.A., LL.B. Cantab., William Howard Smith, William James Lockhart Smith, Walter Ralph Clements Sprott, Valieri John George Stavridi, B.A. Oxon, Albert Eagle Stedman, Richard Deiniol Steele, B.A. Cantab., Maurice William John Stephens, Isidore Stern, LL.B. Liverpool, Isabella Maude Rowell Stevens, Joan Marriott Stevenson, Leslie Stott, Ursula Monica Stringer, Lawrence Swan, Walter Frederick Searle Tapner, William Tarlo, Cedric Herbert Wyndham Taylor, B.A. Oxon, John William Taylor, Reginald Fred Taylor, Bernard Louis Anthony Thomas, Ernest Glyn Thomas, Wilfred Vernon Thomas, Albert Henry Throssell, Noel Oughtred Till, Leonard Cooper Tilley, B.A. Birmingham, Gerald William Treadwell, Michael Trethowan, Reginald Francis Trump, John Cuthbert Middleton Tucker, B.A. Oxon, William Harold Turner, Louis Edward Pendyrys Tylor, Catherine Sarah Vickers, Henry Arthur Wadkin, Leslie James Walter, B.A. Cantab., Edward Percy Ward, Thomas Henry Campbell Wardlaw, Morgan Pope Watkins, Peter Bartlett Collier Watson, B.A. Cantab., Henry De Pinna Weil, Clifford Charles Welchman, Charles Martin Sidney Wells, B.A. Cantab., Eric John Weston, Thomas Dawson Whaley, George Andrew Wheatley, B.A. Oxon, John James Buckerfield Wheeler, Godfrey Lupton Richardson Whitelock, Robert Clive Whiting, James Taylor Wilkinson, William Vaughan Williams, B.A. Wales, Leslie Norman Wills, B.A. Oxon, John Peter Winckworth, Archibald Charles Wood, Ernest Norman Wood, B.A. Oxon, Michael Wordsworth, B.A. Oxon, Joseph Daniel Francis Wyatt, LL.B. London.

No. of Candidates, 357. Passed, 295.

The Council have awarded the following Prizes:—To John Boyle, LL.B. Leeds, who served his Articles of Clerkship with Mr. Percy John Spalding, of York, the Edmund Thomas Child Prize, value about £21: and the John Mackrell Prize, value about £13.

Rules and Orders.

DRAFT AND PROVISIONAL RULES 1932.

SUPREME COURT FUNDS (WAR LOAN) PROVISIONAL RULES, 1932, DATED JULY 8, 1932.

I, the Right Honourable John Viscount Sankey Lord High Chancellor of Great Britain, with the concurrence of the Lords Commissioners of His Majesty's Treasury, and in pursuance of the powers contained in Section 146 of the Supreme Court of Judicature (Consolidation) Act, 1925, and of every other power enabling me in this behalf, propose to make the following Rules.

1. Where the Court directs that the Accountant-General shall make a continuance application in respect of a holding of War Loan, and that the solicitor applying for the direction shall receive commission in lieu of all or part of the costs of the application to the Court, the Accountant-General shall, when he has received commission in respect of the holding, pay over to the solicitor the amount of commission so received, notwithstanding anything in the Supreme Court Funds Rules, 1927.

2. In these Rules:—

"War Loan" means Five per cent. War Loan 1929-1947.

"Continuance Application" has the same meaning as in Part III of the Finance (No. 2) Act, 1931.

"Commission" means the Commission at the undermentioned rates authorised by the Treasury to be paid by the Bank of England to Bankers, Stockbrokers, and Solicitors, on continued holdings of War Loan, if the Forms of Request for continuance bear their stamps:—

If notified not later than the 31st July, 1932, 5s. per £100 nominal.

If notified after the 31st July, 1932, but not later than the 30th September, 1932, 2s. 6d. per £100 nominal.

3. These Rules may be cited as The Supreme Court Funds (War Loan) Rules, 1932.

And I the said John Viscount Sankey, Lord High Chancellor of Great Britain, with the same concurrence as aforesaid, hereby certify that on account of urgency these Rules should come into immediate operation and hereby make the said Rules to come into operation forthwith as Provisional Rules.

Dated the 8th day of July, 1932.

Sankey, C.

A. Lambert Ward, } Lords Commissioners of
Walter J. Womersley, } His Majesty's Treasury.

BAR COUNCIL AND JUNIORS' FEES.

The Lord Chancellor announces the following resolution, passed by the General Council of the Bar on 29th June: "The General Council of the Bar, with a view to assisting in a movement for a reduction in the cost of litigation, is prepared to agree to a modification of the two-thirds rule so that in cases where the leader's fee exceeds 150 guineas the amount by which the junior's fee exceeds 100 guineas may be a matter of arrangement."

Legal Notes and News.

Honours and Appointments.

Sir HENRY CURTIS-BENNETT, K.C., has been elected a Warden of the Worshipful Company of Gold and Silver Wyre-Drawers.

Sir MONTAGU SHARPE, K.C., has been re-elected for the twenth-fifth year in succession as Chairman of the Middlesex Sessions.

The Sheriffs-elect of the City of London have appointed as their Under-Sheriffs Mr. CECIL JENNINGS, Solicitor, of St. Swithin's-lane, and Mr. T. HOWARD DEIGHTON, Solicitor, of Cannon-street. Both are members of the Court of Common Council and have frequently served before.

Mr. J. DUNCAN METTERS, solicitor, of Cambridge, has been appointed Clerk to the Cambridgeshire Divisional Bench in succession to Mr. S. J. Miller, who has retired. Mr. Metters, who was admitted in 1920, is a partner in the firm of Messrs. King & Metters, of Cambridge.

Mr. GEORGE STEVENSON, solicitor, of Lockerbie, has been appointed joint Town Clerk of Lockerbie and joint agent of the Commercial Bank of Scotland at Lockerbie.

Major ALFRED ERNEST PRIDDLE, of Plas Madoc, Llanrwst, has been appointed Chairman of the Denbighshire Court of Quarter Sessions.

Professional Announcement.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

WAR LOAN CONVERSION.

We are informed by the Chief Master of the Supreme Court that a form of summons dealing with conversion of War Loan and the necessary directions as to the bonus and payment to the solicitors of commission, can be obtained in the Form Room No. 2, Royal Courts of Justice. To avoid delay and unnecessary trouble, it seems advisable that this form should be used in all cases.

THE NEW PROCEDURE.

Mr. Justice Macnaghten on Monday last drew attention to the importance of solicitors in New Procedure actions which were settled or became ineffective before the day fixed for trial notifying the officer of the court as early as possible. Such notification, he said, should be given by the plaintiff's solicitors. If the court had been reserved for a certain date, and it was not going to be required, it should be released, so that the list was not blocked and time wasted by non-effective cases.

He also intimated that, where any party objected to a Master's order transferring an action from the Short Cause list to the New Procedure list, the proper course was to appeal to the Judge in Chambers, and not to wait until the case came before the New Procedure judge.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE MAUGHAM. Non-Witness.
M'nd'y July 18	Mr. Hicks Beach	Mr. Ritchie	Mr.*Andrews	Mr. More
Tuesday .. 19	Andrews	Blaker	*More	Ritchie
Wednesday 20	Jones	More	*Ritchie	Andrews
Thursday . 21	Ritchie	Hicks Beach	Andrews	More
Friday 22	Blaker	Andrews	*More	Ritchie
Saturday .. 23	More	Jones	Ritchie	Andrews

DATE.	GROUP I. MR. JUSTICE BENNETT. Witness Part II.	MR. JUSTICE CLAUSON. Non-Witness.	GROUP II. MR. JUSTICE LUXMOORE. Witness. Part II.	MR. JUSTICE FARWELL. Witness Part I.
M'nd'y July 18	Mr. Ritchie	Mr. Jones	Mr.*Hicks Beach	Mr.*Blaker
Tuesday .. 19	*Andrews	Hicks Beach	Blaker	*Jones
Wednesday 20	More	Blaker	*Jones	*Hicks Beach
Thursday . 21	*Ritchie	Jones	Hicks Beach	*Blaker
Friday 22	Andrews	Hicks Beach	*Blaker	Jones
Saturday .. 23	More	Blaker	Jones	Hicks Beach

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 21st July, 1932.

	Middle Price 13 July 1932.	Flat Interest Yield.			†Approximate Yield with redemption		
English Government Securities.		£	s.	d.	£	s.	d.
Consols 4% 1957 or after	106¼xd	3	15	1	3	12	1
Consols 2½%	73	3	8	6	—		
War Loan 5% 1929-47 Assented	100xb	3	10	6	—		
War Loan 4½% 1925-45	102½	4	7	10	—		
Funding 4% Loan 1960-90	108½	3	13	9	3	10	5
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	107	3	14	9	3	12	4
Conversion 5% Loan 1944-64	115	4	6	11	3	9	1
Conversion 4½% Loan 1940-44	108	4	3	4	3	6	10
Conversion 3½% Loan 1961 or after	99	3	10	8	—		
Local Loans 3% Stock 1912 or after	86½	3	9	4	—		
Bank Stock	314	3	16	5	—		
India 4½% 1950-55	102	4	8	3	4	6	9
India 3½% 1931 or after	81	4	6	5	—		
India 3% 1948 or after	70	4	5	9	—		
Sudan 4½% 1939-73	104½xd	4	6	1	3	14	0
Sudan 4% 1974 Redeemable in part after 1950	106	3	15	6	3	10	11
Transvaal Government 3% Guaranteed 1923-53 Average life 13 years	98½	3	0	11	3	2	10
Colonial Securities.							
Canada 3% 1938	95½	3	2	10	3	17	0
*Cape of Good Hope 4% 1916-36	101	3	19	2	—		
Cape of Good Hope 3½% 1929-49	95½	3	13	4	3	17	3
Ceylon 5% 1960-70	108xd	4	12	7	4	9	10
*Commonwealth of Australia 5% 1945-75	104½	4	15	8	4	10	8
Gold Coast 4½% 1956	106	4	4	11	4	1	10
*Jamaica 4½% 1941-71	104	4	6	6	3	19	3
*Natal 4% 1937	101	3	19	2	3	15	0
New South Wales 4½% 1935-45	93½	4	16	3	5	4	0
*New South Wales 5% 1945-65	100½	4	19	6	4	18	11
*New Zealand 4½% 1945	103½	4	6	11	4	2	11
*New Zealand 5% 1946	109½	4	11	4	4	0	11
Nigeria 5% 1950-60	111xd	4	10	1	4	2	6
*Queensland 5% 1940-60	100½	4	19	6	4	18	5
*South Africa 5% 1945-75	108½	4	12	2	4	2	10
*South Australia 5% 1945-75	101½	4	18	6	4	16	10
*Tasmania 5% 1945-75	100½xd	4	19	6	4	18	11
*Victoria 5% 1945-75	101½	4	18	6	4	16	10
*West Australia 5% 1945-75	100½xd	4	19	6	4	18	11
Corporation Stocks.							
Birmingham 3% 1947 or after	81½	3	13	7	—		
*Birmingham 5% 1946-56	111½	4	9	8	3	18	5
*Cardiff 5% 1945-65	108½	4	12	2	4	2	10
Croydon 3% 1940-60	88	3	8	2	3	13	11
*Hastings 5% 1947-67	109½	4	11	4	4	2	9
Hull 3½% 1925-55	91xd	3	16	11	4	2	4
Liverpool 3½% Redeemable by agreement with holders or by purchase	92½	3	15	8	—		
London County 2½% Consolidated Stock after 1920 at option of Corporation	68½	3	13	0	—		
London County 3% Consolidated Stock after 1920 at option of Corporation	85	3	10	7	—		
Manchester 3% 1941 or after	82½xd	3	12	9	—		
Metropolitan Water Board 3% "A" 1963-2003	85½	3	10	2	3	11	3
Do. do. 3% "B" 1934-2003	87	3	9	0	3	10	0
Middlesex C.C. 3½% 1927-47	97xd	3	12	2	3	15	3
Do. do. 4½% 1950-70	109	4	2	7	3	16	0
Nottingham 3% Irredeemable	83½	3	11	10	—		
*Stockton 5% 1946-66	111xd	4	10	1	3	19	5
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	97xd	4	2	6	—		
Gt. Western Rly. 5% Rent Charge	107½xd	4	13	0	—		
Gt. Western Rly. 5% Preference	63	7	18	8	—		
L. Mid. & Scot. Rly. 4% Debenture	90	4	8	11	—		
L. Mid. & Scot. Rly. 4% Guaranteed	72½	5	10	4	—		
L. Mid. & Scot. Rly. 4% Preference	29½	13	11	3	—		
Southern Rly. 4% Debenture	93	4	6	0	—		
Southern Rly. 5% Guaranteed	101½	4	18	6	—		
Southern Rly. 5% Preference	50	10	0	0	—		
‡L. & N.E. Rly. 4% Debenture	81	4	18	9	—		
‡L. & N.E. Rly. 4% 1st Guaranteed	60½	6	12	3	—		
‡L. & N.E. Rly. 4% 1st Preference	21	19	1	0	—		

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Company's Ordinary Stocks for the past year.